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COMMONWEALTH OF PENNSYLVANIA

REPORT OF THE COMMISSION TO STUDY THE DISTRIBUTION OF STATE SUBSIDIES TO SCHOOL DISTRICTS

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1927

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LETTER OF TRANSMITTAL

To His Excellency
John S. Fisher
Governor of Pennsylvania

Sir:

We present to you herewith our report on the distribution of State subsidies to school districts in accordance with Act No. 397, 1927. This report, in accordance with the law creating the Commission, embodies the result of the Commission's study and its recommendations.

Respectfully submitted,

By order of the Commission,

John A. H. Keith
Chairman

James L. Rule
Secretary

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James E. Norton
Lillie H. Pitts
Ellwood J. Turner
Simon H. Sell
Harry E. Himes
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255515

COMMISSION APPOINTED TO STUDY THE DISTRIBUTION OF STATE SUBSIDIES TO SCHOOL DISTRICTS

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PART I

SUMMARY OF THE REPORT OF THE COMMISSION

CHAPTER I

THE WORK OF THE COMMISSION

The Commission to study the distribution of State Subsidies to school districts was created by Act 397 P. L. 758, 1927. This Act was as follows:

AN ACT

Creating a commission to study the distribution of State subsidies to school districts prescribing its powers and duties and making an appropriation.

Section 1. Be it enacted by the Senate and House of Representatives of the Commonwealth of Pennsylvania in General Assembly met and it is hereby enacted by the authority of the same That a commission is hereby created for the purpose of studying the distribution of State subsidies to school districts and making a report thereon embodying the commission's recommendations. The commission shall consist of three members of the Senate to be appointed by the President Pro Tempore of the Senate, three members of the House of Representatives to be appointed by the Speaker of the House; three citizens of this Commonwealth to be appointed by the Governor, and the Superintendent of Public Instruction ex officio who shall serve as Chairman thereof.

Section 2. The said commission shall make a report to the Governor on or before the first day of November, one thousand nine hundred and twenty-eight, which report shall embody the result of the commission's study and its recommendation, if any, for further action by the General Assembly.

Section 3. The commission shall have the power to elect such officers in addition to the Chairman as it shall deem advisable. Such investigators, experts, assistants, employes, and expenses as may be necessary to enable the commission properly to perform its work shall be provided by the Department of Public Instruction.

Section 4. All members of the Commission shall serve without pay but shall be reimbursed for their necessary traveling expenses.

Section 5. The sum of ten thousand dollars, or so much thereof as may be necessary, is hereby appropriated to the commission for its necessary expenses. Payments from this appropriation shall be made upon requisition of the Superintendent of Public Instruction calling upon the Auditor General to issue his warrant upon the State Treasurer.

JOHN S. FISHER.

Approved May 4, 1927

The commission as constituted met for its first meeting on September 24, 1927. Subsequent meetings were held as follows:

October 28, 1927
December 9, 1927
February 22, 1928
April 5, 1928
May 22, 1928
July 2 and 3, 1928
September 14, 1928
September 24, 1928

Nine meetings were held covering ten days of discussion and consideration of the task assigned by the General Assembly, viz., to make a study of the distribution of State subsidies to school districts and recommendations concerning the same.

The first effort of the commission was to secure a clear understanding of the present plan for the distribution of State subsidies to public school districts. The difficulties and inequalities contained therein were set up for scrutiny. To aid in clarifying present procedures, the development of the State's various plans for distributing subsidies to school districts since 1835 was studied. The reasons for changes made in the past became apparent and also the trend of these changes became clear. What is commonly called State Aid is granted by the State primarily to enable all districts to provide the minimum educational facilities that the laws of the Commonwealth require.

At this point two fundamental questions emerged:

1. What is the State's minimum educational requirement?
2. Is it possible to adjust the State's aid to the varying abilities of the more than twenty-six hundred school districts of Pennsylvania to support the State's minimum educational requirement

To answer these questions it became necessary to know:

1. What other States are doing and have done concerning these matters.
2. How the varying cost of living in twenty-six hundred districts can be expressed in terms of a common denominator.
3. How the necessary expenditures for transportation of pupils can be equitably adjusted.
4. What the State's mandated (minimum) program of public school education actually is.
5. What the ability of the several school districts to support education really is.

Information was assembled to inform the members of the commission on the foregoing and related matters. Honorable Albert S. Cook, State Superintendent of Public Instruction of Maryland, informed the commission as to the workings of Maryland's equalization law. Dr. Paul R. Mort, Associate Professor of Education, Teachers' College, Columbia University, described the New York plan. The plans of other States were also briefly presented. Dr. David P. Harry, of the Western Reserve University, Cleveland, Ohio, who had developed a cost of living index for the State of New York, with the co-operation of the Department of Public Instruction and of the county and district superintendents of the State made a careful study of the cost of living in Pennsylvania and presented a plan for co-ordinating the variations in a subsidy plan. Dr. Robert L. Burns, principal of the high school at Cliffside, New Jersey,

who made a study of the transportation index for the State of New Jersey, made a careful study of the transportation problems in this State and related his findings to the equitable distribution of subsidies. The vast amount of statistical work required was done under the immediate supervision of Mr. H. E. Gayman, Director of Statistics, Research and Reports of the Department of Public Instruction. Pennsylvania's mandated program for public schools was carefully set up by members of the Department of Public Instruction. The taxable wealth of the more than twenty-six hundred school districts, the rates of assessment, etc., were carefully studied and tabulated.

While these studies were going forward the commission gave careful consideration to the plan outlined by Dr. Paul R. Mort, who has served as advisor to similar groups in New York, Alabama, Kansas, Florida, Nebraska, and Wyoming. This plan which this report describes is simple in its general outline. It may be summarized as follows:

1. The State, for its own protection and advancement, *mandates* a program of public school education and by law authorizes and requires local school districts through school directors to carry this program into effect.
2. The State, by law, creates the local authority to tax property to provide for the support of its public schools. The State has, since 1835, accepted a responsibility to help school districts maintain public schools, meeting the standards as set up in the law.
3. School districts should be required to make equal tax efforts to support the mandated public schools and the State should add to the proceeds of this equal tax effort enough to carry out the State's own mandated program of public school education.
4. This basal equal local tax effort should be low enough so that any district may have left resources with which to go beyond the State's own minimum mandated program without impoverishing itself and to provide adequate school buildings.

It will be conceded that the foregoing embodies, in general terms, a "square deal." There are difficulties in working it out practically and to these difficulties the Commission gave careful consideration.

"An equal tax effort" for each of the more than twenty-six hundred school districts of Pennsylvania involves practical difficulties due to the development and present status of the assessment of property for taxation purposes. These difficulties have to be dealt with in some way or other now because of the established preferential rates of State reimbursement. An improvement of the assessment of property for local taxation would help out in the distribution of State subsidies on an equitable basis but the establishment of an equitable plan would also create a reason for the improvement of local assessments. The Commission believes that with the data at hand and with that which can be secured, its proposals

can be made to operate more equitably than the present plan and secure, in a few years, substantial equality of educational burden and opportunity. The existence of more than twenty-six hundred districts, each with its own overhead and often with insufficient resources, complicates the problem and makes for duplication of effort, waste and extravagance. A decrease in the number of school districts would simplify the problem and make for greater efficiency.

Then, too, the present plan has its beneficiaries who have adjusted their local educational program to the amount of State Aid now received and it seems fair and reasonable that this relationship should continue. Other districts should be encouraged to grow up to the level of the educational offerings of these, at present, more favored districts.

It is evident that the Commission had to find some common measure of need in terms of which the fiscal aspects of the problem could be expressed. This measure was called a Teacher Unit, or Unit, and all of the current expenditures necessary for the carrying on of a public school were expressed in terms of this unit. For example, an elementary teacher equals one unit; a high school teacher equals one and two-tenths units (1.2). The variation in cost of living is also expressed as a fractional part of a unit as is the transportation need of a district. When this evaluation and calculation is completed the units are added and there is a numerical expression of the size of the problem.

The unit must have some monetary amount associated with it. For reasons set forth at length in the body of this report, $1500.00 was taken as the monetary expression of a unit. It means that the current expense of conducting one elementary schoolroom—salary of teacher, current educational supplies, janitor service and supplies, necessary repairs and replacements of equipment—is set at $1500.00. A high schoolroom (1.2 units) is $1800.00. By multiplying the number of such units, including those for transportation and variations in the cost of living, by $1500.00, the cost of the plan is found. When the cost is found, we come back to the fundamental necessity for apportioning this cost between the State and the local district. The Commission is thoroughly convinced that State Aid should supplement the local tax effort so that the cost of the mandated program may be equitably distributed.

The extent of the State Aid needed to carry this plan into effect led the Commission to divide the entire plan into a series of fairly equal steps which can be taken separately at intervals as determined by the General Assembly. These provisions are embodied in the bill which is included in this report. The bill is in reality an amendment to the present laws. A vast amount of detailed statistical work had to be performed in order to show how the application of these successive steps would affect each school district in the State. Some of the facts may

change in some of the districts before all of the steps are made effective, but on the basis of present facts, the practical results of each step are shown for each district in the statistical tables of the Supplement.

The Commission also gave consideration to the matter of State subsidies to school districts for capital outlay. While such aid may be justified temporarily under existing circumstances, the general policy of the State should be to grant subsidies only for current expenses of operation and maintenance. The necessity for State Aid for school buildings will disappear when an equitable distribution of State subsidies for current expenses is in operation, for local taxing power, sufficient to meet reasonable capital expenditures, would thus be made available.

When the Commission had this plan worked out in terms of the limiting conditions which exist in Pennsylvania, it sent the plan to various public school men, to publicists, and friends of education. At a meeting held in July, 1928, the following men appeared before the Commission to express their reactions to the "Plan":

1. Francis B. Haas, Principal, State Teachers College, Bloomsburg.
2. C. S. Davis, Superintendent of Schools, Steelton.
3. C. E. Dickey, Superintendent, Allegheny County Schools.
4. LeRoy A. King, Professor, University of Pennsylvania.
5. A. M. Kulp, Superintendent, Montgomery County Schools.
6. A. P. Mylin, Superintendent, Lancaster County Schools.
7. Philip Boyer, Director of Research, Philadelphia Bd. of Education.
8. Honorable Franklin Spencer Edmonds, Philadelphia.
9. Honorable Marcus Aaron, President, Pittsburgh Bd. of Education.

Each of the preceding had been sent a copy of the plan and had been asked to discuss it in terms of the following questions:

1. Is the plan sound and practicable in terms of good public school administration?
2. Does the plan provide for a greater equality of educational opportunity in Pennsylvania than exists at present?
3. Is the plan equitable and advisable from the standpoint of the taxpayer and citizen?
4. Is the plan statesmanlike as well as educationally sound?

While it is impossible to summarize the discussion here, the Commission is greatly indebted to these gentlemen for their careful suggestions and comments on the plan. In consequence, some changes were made in the details of the plan.

The work of the Commission, as herein outlined, is presented in detail in the remaining chapters of this report.

CHAPTER II

SUMMARY OF FINDINGS AND RECOMMENDATIONS

SUMMARY OF FINDINGS

The State is under a constitutional obligation to provide a reasonably equal and a free education for every boy and girl in the Commonwealth. In order to make it possible for school districts, which are the local agents of the State in the administration of the public schools, to discharge this obligation, the State must have a plan for helping districts finance the public schools which will do two things:

(1) Distribute the burden of financing the public schools equitably.
(2) Provide an adequate system of public education.

The present State system of school subsidies does not equitably distribute the burden of financing the public schools, as the following instances show:

(1) Under the present plan, there are many instances where means are wanting to carry the burden of the State's educational requirements.

(2) In many instances, school districts succeed in offering a fairly satisfactory program of education only with a tax burden far in excess of that which the State is justified under present conditions in requiring.

(3) The present system of distributing State subsidies is not equitable, in that districts are classified in groups for distributive purposes. For example, districts with a true valuation ranging from $50,000 per teacher to $100,000 per teacher receive 60 percent of the minimum salaries of certain teachers. It is observed from the above that the districts with a true valuation per teacher of $100,000 have relatively twice the ability to support schools as the districts with a true valuation per teacher of $50,000, yet each receive the same appropriation per teacher. The eighteen school districts of the second class, such as Allentown, Bethlehem, Easton, Harrisburg, Reading, York, etc., receive the same allotment per teacher regardless of their varying ability to support schools.

The present State system of financing public schools does not adequately provide for adequate educational opportunity, as the following instances will show:

(1) High school facilities are not readily available in all areas of the State.

(2) The attendance laws in certain instances permit children to avoid school attendance.

(3) Provision for supervision of instruction is inadequate in a large percentage of rural districts.

(4) Many of the 2600 school districts in the State are too small to provide trained educational leadership.

SUMMARY OF RECOMMENDATIONS

In order to set up a system of distributing State subsidies to school districts in such a way as (1) will distribute the cost of financing the public schools equitably and (2) will enable local school districts, as agents of the State, to provide adequate school facilities, the Commission makes the following recommendations:

(1) The Commission recommends that the State adopt a sound and equitable policy of financing its public schools. This policy must recognize that the State is responsible for providing opportunity for every boy and girl to enjoy a reasonable minimum standard of education. The Commission believes that this may be done by defining more adequately a State minimum standard of education representing the responsibility of the State. On the one hand, no district should be permitted to fall below the standard. On the other hand, the State must provide local districts, to which it delegates the administration of the schools, with adequate resources to pay for the minimum educational program and guarantee that the tax burden necessary to meet the cost of such a program shall be equitably distributed among the various school districts.

(2) The Commission recommends further that those school districts having insufficient area or population shall be re-organized, as soon as feasible, so that they shall be able to offer the State's minimum program of education in an efficient manner. This re-organization should comprise an area and population large enough to make possible the employment of trained educational leadership for the administration of the State's minimum program, and to guide the district in the development of educational offerings over and beyond those required by the State.

(3) The Commission recommends that as soon as it is feasible the General Assembly adopt a plan by which a minimum program, costing for current expenses an amount equivalent to $1500 for each elementary teaching unit and $1800 for each high school teaching unit with a proportional allocation on account of differences in cost of living and of transporting pupils in the various districts, may be guaranteed to each pupil in the State with an equal burden of local taxation. It is recommended that this be brought about, as nearly as feasible, without a decrease of present aid to any district.

(4) The Commission recommends that the General Assembly in 1929 takes an many of these steps as are practicable. The Commission recognizes that the question of revenues and taxation must be taken into consideration.

(5) In order that the minimum program shall be guaranteed in each district participating in the equalization aid thus provided, it is recommended that provision be made for the reduction of State aid to districts failing to meet standards now, or hereafter, defined by or in accordance with the School Code.

(6) Bills embodying the foregoing recommendations are given in Supplement II of this report.

The proposed plan is so drafted as to supplement and correct the inequalities in the operation of the Edmonds Act. The amounts of increased State aid as indicated in Table I are not actual increases over what would be necessary if the present Edmonds Act were to continue in force. Increases in the demands of the Edmonds Act will have a tendency to reduce the amount of increased State aid for equalization purposes. This will occur as the proportion of trained teachers increases and as the rate of increase in number of teachers employed exceeds the rate of increase in school attendance.

It should be understood that, to a large degree, the proposed increases in State aid do not necessarily represent increases in the total amount of local expenditures for education. Excepting where districts are not now expending as much as the minimum program provides, this plan will not result in increased expenditure. It aims, however, to relieve the poorer school districts from excessive and in some instances burdensome local taxation and in return to guarantee to them a satisfactory minimum program of education with larger contributions from the State. In all probability, the relief thus brought to local sources will result in increased educational opportunity in many of these districts. In every instance, however, this increase will be the result of local action. The local district will choose between decreased local taxes and increased educational facilities.

A FLEXIBLE PLAN FOR REACHING A $1500 MINIMUM PROGRAM

To facilitate the consideration of this plan by the General Assembly and the public the Commission has had its Staff prepare a financing program, meeting the conditions set forth above. The following six steps leading to the $1500-$1800 program and the cost of each are here presented:

TABLE I*

Steps in Reaching a $1500 Minimum Program

Step	Extent of Program Equalized		Additional State Aid Required Annually	
	Elementary	High School Unit	Increase Due to This Step (Per Year)	Total Increase Over Present (Per Year)
1	$ 925	$1,110	$4,646,067	$4,646,067
2	1,075	1,280	4,667,376	9,313,443
3	1,200	1,440	4,637,705	13,951,148
4	1,300	1,560	4,085,516	18,036,664
5	1,400	1,680	4,572,921	22,609,585
6	1,500	1,800	4,802,080	27,411,665

The Tables* in Supplement III of this report show the effect of each of these steps upon each school district in the State.

*Table L gives the figures on a unit basis. In this table the districts are arranged according to their local ability to support schools. Table LI gives the total figures. In this table the districts are arranged by counties.

CHAPTER III

SUMMARY OF PROPOSED FINANCING PLAN

The historical development of the distribution of State subsidies over almost a century shows the latter to have been responsive to the increasing demands of an expanding public education. The first State Subsidy for public school purposes* was given to those counties that accepted the Free School Act of 1834. The whole history of changes since that time consists of efforts to bring the system of State subsidies into harmony with the prevailing idea of the State's responsibility for assuring equality of educational opportunity. The Constitution of 1874 required that:

> "The General Assembly shall provide for the maintenance and support of a thorough and efficient system of public schools, wherein all the children of the Commonwealth above the age of six years may be educated and shall appropriate at least one million dollars for this purpose."

State money was first distributed on taxables. In 1897, after more than forty years of periodic discussion of the fact that such a system unduly favored the wealthier districts, a change was made. Those who advocated that the State should give more consideration to the needs of the schools were successful in having two-thirds of the funds distributed upon the basis of teachers and pupils. Ten years later (1907) the method of distributing funds went a step further when the plan of reimbursing districts on the basis of a minimum salary was introduced. In 1911 distribution based upon taxables was entirely eliminated.

The laws of 1919 and 1923 developed the minimum salary principle further and took the added step of paying relatively more to less able districts than to the more able districts.

It is clear from the very beginning, not only in the Constitutional provisions for education but in the legislation for free schools, that the problem of providing a "thorough and efficient system of public schools" has been tied up with the problem of State subsidies.

Ideas Dominant in the History of the Pennsylvania Subsidies System

In the historical development of the system of State subsidies, three ideas were dominant:

(1) The system of subsidies was related to the maintenance and support of a "thorough and efficient system of public schools wherein all of the children of the Commonwealth above the age of six years may be educated."

*See History of the Distribution of State Subsidies for Education in Pennsylvania, Chapter VII of this report. Aid to colleges and academies preceded aid to public schools.

(2) The system of subsidies took into partial consideration the ability of districts to support education.

(3) While State participation in school support was for the purpose of insuring a thorough and efficient system of schools, there was no intent to withhold from districts the right and taxing ability necessary to offer a more thorough and efficient system than the State required.

THE STATE'S RESPONSIBILITY FOR EDUCATION

After consideration of these points, the Commission believes that the State's responsibility for equalizing educational opportunity may be summarized as follows:

(1) The State has the duty of defining a minimum educational program of sufficient breadth and inclusiveness to insure to every child in the State, over the age of six, an educational opportunity which, in the light of current demands upon the individual, may be justly considered thorough and efficient.

(2) It is the State's duty to provide for the financing of such a program of education in such a manner that the burden of support shall fall upon the people in all localities in accordance with their ability to pay taxes.

(3) The State shall not hinder any local district from offering a more adequate educational program than the State itself requires, but shall set up conditions favorable to such development.

HOW PENNSYLVANIA HAS MET ITS RESPONSIBILITY WITH REGARD TO A MINIMUM PROGRAM

A study of the State's requirements for education as set up in the statutes shows that the State has gone a long way in the first of these steps—the definition of a minimum program.* Salaries of teachers are so mandated that in first and second-class districts it is impossible to maintain schools for much less than $1500 for an elementary teacher unit. High school facilities are available to most of the children in the State. With but few exceptions, school attendance is mandatory. There are laws requiring the special treatment of handicapped children. Basal to all of this are provisions relating to subjects that must be studied, length of term, etc.

The State has obviously gone a long way in providing for a thorough and efficient system of schools adapted to changing conditions. Nevertheless, equality of educational opportunity has not been fully achieved. A number of the desirable standards set up in the law are not universally

*A detailed treatment of the legislation defining the State's program of education is given in Chapter V of this report.

operative. Children living two or more miles from school may be kept out of school. The handicapped children living in a large district are cared for, while those living in small districts are frequently neglected. Boys and girls living in a district having a population of 5000 are offered an educational program costing no less than $1500 per elementary teacher unit. A boy or girl living in a smaller district may not be able to secure an education costing more than $1000 per elementary teacher unit. Boys and girls living in a community maintaining a high school have secondary school facilities readily at hand. Those living in small districts may have to go long distances at their own expense for transportation, or may permit the strangeness of a foreign situation to keep them from enrolling in a high school. The Commission believes that an adequate treatment of the problem of financing education in Pennsylvania must take into consideration these obvious violations of the intent of the Constitution that a "thorough and efficient system of public schools" shall be made available to every boy and girl irrespective of the place of his or her residence.

HOW PENNSYLVANIA HAS MET ITS RESPONSIBILITY WITH REGARD TO FINANCING SCHOOLS

The Commission's investigation of the justice involved in the present system of State support, showed that the system now in operation, while obviously a great step in advance of the plans previously used, works injustice to many individual communities. The present system, by measuring the extent of the program in a community by means of the number of teachers employed, has to an extent, the defects decried by Superintendent Black in 1854.* It tends to favor the able district that by its own efforts provides a more liberal number of teachers than the average community and, in addition, ignores in too large a degree the problem of transporting pupils. It ignores the varying costs of living. Finally, it does not take into consideration the enormous variations in financial ability that exist within districts. As a result, there are many districts that must tax themselves at an unreasonable rate in order to meet the State's requirements. A program similar to that demanded in third-class districts and above requires in some districts many times the local effort that is required in others. Table II shows the variation in local effort necessary to offer a $1500 program. One hundred districts are shown. They were obtained by selecting every twenty-fifth district from a list in which all districts were arranged according to local tax-paying ability. From this table it may be seen that it would require more than 25 times as much effort to support a $1500 educational program in some districts as in others. More than half of the districts shown in this table would be required to carry a burden more than double that which would be required of the district with average ability to support schools.

*Reported in Chapter VI of this report.

TABLE II

RATE ON FULL VALUE OF PROPERTY NECESSARY UNDER PRESENT CONDITIONS TO SUPPORT A $1500 PROGRAM OF EDUCATION
One Hundred Pennsylvania School Districts*

Necessary Rate in Mills	Number of Districts Out of 100
0- .9	0
1- 1.9	2
2- 2.9	2
3- 3.9	6
4- 4.9	3
5- 9.9	28
10-14.9	26
15-19.9	19
20-24.9	7
25-29.9	3
30-34.9	2
35.0-39.9	0
40.0-44.4	2
Total	100

Lowest Rate 1.6 mills
Middle Rate 12.0 mills
Highest Rate 42.2 mills
Average for entire State 5.4 mills

These figures were obtained by computing the cost of a $1500 program of education on an equitable basis, subtracting the present State aid, and then finding what local tax would be necessary to provide the remainder, local tax being based upon full value of property.

HOW PENNSYLVANIA HAS MET ITS RESPONSIBILITY TO PROVIDE FOR LOCAL PROGRESS BEYOND THE STATE MINIMUM

The third point—providing for local progress beyond the State's requirements—is likewise in need of attention. While the State has theoretically left to communities the right to offer a better educational program than the State requires, it has in many instances effectually destroyed this right by requiring that the locality use all of the taxing power that the State may reasonably expect of it in reaching the State's minimum requirements. This is clear from Table II. A district that must tax itself an equivalent of 10, 15, or 20 mills on full value of property in order to reach an acceptable minimum of education may hardly be expected to tax itself much more, even though its regard for education may be high.

*These districts represent every 25th district selected from a list of all of the districts in the State arranged according to their full valuation of property per unit of educational need.

The State has destroyed the possibility of progress beyond the State minimum program by permitting a type of local organization fitted to a simpler era, to continue to a time when it is no longer adequate. A local district should embrace at least sufficient territory and population to provide high school facilities and trained local leadership. There are at present 1545 districts in the State which do not provide high school facilities except by contract with other districts. There are 119 districts which employ but one teacher. There are more than 2000 additional districts that employ no more than 25 teachers. Most of such districts cannot offer adequate high school facilities, and in rare instances only can they employ trained leadership.

THE DEVELOPMENT OF A PLAN FOR THE EQUITABLE DISTRIBUTION OF STATE SUBSIDIES

The task faced by the Commission is one of formulating a plan for the equitable financing of a satisfactory minimum program without utilizing the total taxing ability of the localities. One phase of this problem is the setting up of conditions that will guarantee the offering of the program thus financed, and also the utilization of the taxing power left to the localities to enable them to progress beyond the minimum program.

The Commission instructed its staff to develop a plan that would provide for the financing of an equivalent minimum program of education in all school districts with the burden distributed upon the people in all localities according to their tax-paying ability. (The plan developed is given in Chapter V.)

The first step in formulating this plan was the development of an index of cost of an equivalent minimum program of education in all types of districts. Such an index was obtained by using the number of pupils attending school. In large schools, 32 pupils in average daily attendance in an elementary school are taken as an elementary teacher unit. Since high school classes are smaller, 23 high school pupils are taken as a high school teacher unit. These are average figures for the large schools throughout the State. Since in Pennsylvania the maintenance cost per teacher unit in high schools in approximately 20 percent higher than in elementary schools, each high school teacher unit was then counted as 1.20 elementary teacher units. In other words, 10 high school teacher units are equivalent in cost to 12 elementary teacher units. Since, in smaller schools, the classes are smaller, the index provides for counting a smaller number of pupils in such schools as a teacher unit. The standards developed are based on the prevailing practices in Pennsylvania.

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This provided for an index of the cost of maintenance of all those aspects of education that may be thought of as proportional to the

number of classrooms, or teachers. It includes teachers' salaries, janitors' wages, cost of supervision and administration, cost of special classes, cost of equipment, cost of fuel, etc. There remained two important factors to be considered: variations in cost of living and variations in cost of transportation.

The present law gives some consideration to cost of living. The present State salary schedule is higher for first-class districts than for other districts. This is only a rough correction. The Commission's staff applied a refined correction that provides for an increase in the number of teacher units in proportion to the relative cost of living in the community. For example, where the cost of living is 20 percent higher than in the low-priced areas of the State, the part of the index that has to do with salaries (approximately ¾) was increased by this percentage. The index for the City of Philadelphia, for example, is increased 20 percent in this manner. In other words the final index allows Philadelphia $1800 to support a program which in the low-priced areas of the State costs $1500. This index is applied individually to all first, second and third-class districts, and to fourth-class districts in the zones of influence of first and second-class districts.

The present law gives consideration to the cost of transportation under certain conditions. The State participates in the support of about two-thirds of all of the transportation projects.* A just treatment of transportation is to consider it as a necessary part of the cost of offering a minimum program. The plan developed for correcting the index of the cost of the minimum program proposes that the cost of approved transportation be considered in computing the cost of the minimum program, up to a limit determined by the present practice in the State for counties of like transportation density.

The final index of the cost of a minimum program includes elementary teacher units, high school teacher units, and transportation and cost of living corrections, all reduced to equivalents of an elementary teacher unit. These units are referred to as units of educational need. Such units were computed for every district in the State. Some idea of how the various factors differ among communities is given by Table III which shows the number of units for each county in the State. The availability of such units made it possible for the Commission to consider readily the cost of different programs. For example, the cost of a $1500 minimum program in a district is obtained by multiplying the number of units of educational need by $1500. This gives the cost of elementary schools, high schools, supervision, administration, transportation and a correction for the cost of living, corresponding to a current expense of $1500 per elementary teacher unit in a low price community.

*As measured by total cost, not number of projects.

TABLE III

UNITS OF EDUCATIONAL NEED BY COUNTIES

(Revised as of March 26, 1928)

County	Elementary Schools	High Schools	Transportation	Cost of Living	Total
Adams	$ 193.10	$ 50.42	$ 3.27	$	$ 246.79
Allegheny	5,154.25	1,726.79	66.06	1,053.07	8,000.17
Armstrong	505.09	116.94	4.35	10.15	636.53
Beaver	737.98	186.32	4.62	43.40	972.32
Bedford	290.37	56.06	10.48	.....	356.91
Berks	990.27	278.45	21.38	82.78	1,372.88
Blair	670.84	229.19	5.03	47.44	952.50
Bradford	314.37	106.21	49.99	5.66	476.23
Bucks	460.60	112.66	23.52	17.42	614.20
Butler	464.19	161.37	5.04	6.31	636.91
Cambria	1,148.01	306.27	31.20	63.47	1,548.95
Cameron	37.20	9.85	4.15	.....	51.20
Carbon	334.31	87.16	5.00	14.80	441.27
Centre	288.78	90.65	9.92	.....	389.35
Chester	585.76	182.85	38.28	26.98	833.87
Clarion	237.40	77.89	12.04	.....	327.33
Clearfield	604.22	162.58	10.31	13.76	790.87
Clinton	174.75	59.32	8.89	5.64	248.60
Columbia	272.65	101.41	13.52	10.84	398.42
Crawford	380.87	139.08	43.11	10.34	573.40
Cumberland	349.73	110.05	5.53	12.29	477.60
Dauphin	713.79	276.59	12.39	68.61	1,071.38
Delaware	869.63	262.46	38.84	75.26	1,246.19
Elk	167.89	64.38	14.48	3.80	250.55
Erie	743.74	258.59	22.58	58.78	1,083.69
Fayette	1,252.19	265.96	61.31	69.55	1,649.01
Forest	45.48	14.10	6.75	.....	66.33
Franklin	368.50	94.53	25.06	3.98	492.07
Fulton	69.92	6.83	2.70	.....	79.45
Greene	282.51	54.71	11.57	.....	348.79
Huntingdon	278.92	57.16	8.22	2.79	347.09
Indiana	571.54	128.12	10.13	8.02	717.81
Jefferson	371.99	115.04	5.00	3.15	495.18
Juniata	96.08	23.94	3.74	.....	123.76
Lackawanna	1,623.93	343.67	18.10	224.55	2,210.25
Lancaster	889.88	237.76	26.21	39.94	1,193.79
Lawrence	568.59	184.80	13.34	31.75	798.48
Lebanon	321.61	94.21	11.02	10.39	437.23
Lehigh	694.26	168.06	25.37	70.96	958.65
Luzerne	2,369.38	578.38	43.46	370.71	3,381.93
Lycoming	452.83	127.60	10.23	23.80	614.46
McKean	274.85	94.71	13.14	12.53	395.23
Mercer	570.01	196.74	13.68	25.06	805.49
Mifflin	205.52	60.49	4.06	6.61	276.68
Monroe	148.54	48.47	16.20	2.43	215.64
Montgomery	981.90	329.52	68.75	124.10	1,504.27
Montour	68.56	16.96	2.33	.41	88.26
Northampton	867.05	217.54	2.93	61.17	1,148.69
Northumberland	599.93	200.19	23.64	28.77	852.53
Perry	166.48	47.14	5.40	.....	219.02
Philadelphia	6,206.59	1,333.09	71.27	1,545.02	9,155.97
Pike	37.27	12.30	12.40	.....	61.97
Potter	128.93	45.54	16.41	.....	190.88
Schuylkill	1,218.34	299.31	51.52	85.44	1,654.61
Snyder	122.52	26.14	1.99	.....	150.65
Somerset	609.47	116.70	4.45	7.79	738.41
Sullivan	68.27	19.27	3.52	.....	91.06

TABLE III (Continued)

County	Elementary Schools	High Schools	Trans-portation	Cost of Living	Total
Susquehanna	$ 229.55	$ 64.88	$ 37.65	$ 3.67	$ 335.75
Tioga	205.42	74.30	40.38	.....	320.10
Union	92.04	28.39	3.39	.....	123.82
Venango	312.21	110.81	19.80	12.33	455.15
Warren	244.66	99.89	21.95	11.84	378.34
Washington	1,331.66	302.59	30.81	61.07	1,726.13
Wayne	173.03	55.08	21.52	.....	249.63
Westmoreland	1,720.75	441.87	23.81	94.36	2,280.79
Wyoming	96.20	36.41	16.38	.....	148.99
York	837.84	184.30	2.13	50.99	1,075.26
Total	$44,484.99	$12,171.04	$1,275.70	$4,623.98	$62,555.71

In addition to considering the cost of a minimum program in each community, it was necessary to consider the local tax-paying ability. For reasons discussed in detail in Supplement I the full or equalized value of property is used.

With these measures available the Commission considered the implications of adopting a minimum program at various cost levels. This consideration led to the adoption of the $1500 level. The Commission realizes that this is considerably below present average practice in the State. It is, in fact, approximately the level of the present required program of education, if fourth-class districts are not considered. The Commission is convinced, however, that the proper financing of a $1500 educational level will result in the elimination of many bad conditions and the vast relief of many districts now finding it unduly difficult or impossible to offer even this level of educational opportunity.

After a consideration of the several plans for distributing the burden of such a program, varying mainly in the degree to which they permit communities now benefiting from State aid to continue to benefit, the Commission recommends the plan that uses the least amount of State aid and also makes possible a continuation of present subsidies. This plan calls for a local contribution toward the support of the $1500 program of an amount equivalent to 3.5 mills on the full value of property in the district. Under this plan, if the present State aid added to the amount thus raised locally is not sufficient to support the $1500 program, the State will make up the deficit. In other words, each locality, after raising by local taxes an amount equivalent to 3.5 mills on full value of property, may have available sufficient funds to support a $1500 program of education.

To put this program into operation at the present time would require that the present State aid be approximately doubled. The total amount of State aid thus required if added to the present aid would amount

to only a little more than a fourth of the total expenditure for education, State and local. The Commission realizes, however, that, regardless of the fact that the total State participation called for is well within the bounds of reason, the problem of obtaining the revenues is no easy one. For this reason the Commission presents six steps of approximately equal cost, that should facilitate the General Assembly's consideration of this problem. These six steps are given at the end of the preceding chapter.

DEFINITION OF THE MINIMUM PROGRAM

In addition to the financing plan, the Commission has given some consideration to the problem of suggesting improvements in the minimum program. Through the co-operation of the State Department of Education, a study of the present minimum program has been prepared. This is given in Chapter VII. The Commission believes that the development of an adequate financing plan will facilitate the improvement of the State's minimum program. The removal of financial obstacles will permit the items of improvement to be considered upon their merits. It is believed, however, that the improvement of the details of the State's minimum program should be developed independent of the financing program. Accordingly, the only recommendation made by the Commission bearing upon the minimum program, is that a provision be made in the financing plan providing for the reduction of State aid to districts that fail to comply with State standards.

PROPOSED LEGISLATION

Bills developed by the Commission, incorporating these recommendations, are given in Supplement II of this report. It will be noted that the finance bill is flexible. It is readily adjustable to any level for which the General Assembly may see fit to provide.

CHAPTER IV

ASSESSMENT OF PROPERTY

SHORTCOMINGS IN ASSESSMENT FIGURES USED

The true valuations used in the computations presented in this report were obtained by dividing the amount of the assessed valuation certified in the annual report of the district for the school year 1926-27 by the rate of assessment certified in such annual report for the same year. While valuations so obtained cannot be considered true valuations, experience with other states shows that they indicate variations in ability to support schools which may be taken as typical of the true situation. This

being true, the computations obtained for the State as a whole are essentially correct, providing that the equalization rate finally adopted would give to the State the total wealth which the assessment rates used now give. In other words, while more accurate data would give a rearrangement of districts, the distribution of ability to support schools would be essentially the same.

The distribution of ability among districts to support schools, together with the total wealth in the State on which the local rate of contribution is computed, determines the amount of State aid required to finance a given program. The valuation figures used in the computations presented in this report will doubtless prove to be less than the true valuation determined in a scientific manner. If true valuation data based on an accurate method of computation were available, the amount of State aid as computed in this report would doubtless be too large. There is no possibility, however, of obtaining an immediate, complete revision of the valuation figures. The proposed bill provides for the continuation of the present method of computing true values until a more adequate method is developed by the Department of Revenue.

Obviously, in the use of these computations, care must be taken to explain to localities that in the actual operation of the law equalized assessments will be used which would increase or decrease the State aid figure indicated in this report according as the assessment rate used in these computations is too low or too high.

In accordance with the provision of the school law giving the State Council of Education authority to revise the true valuation figures obtained from the annual report to the Superintendent of Public Instruction steps have been taken during the past year to discover the amount of inaccuracy in the reported rates of assessment. Table IV shows the result of these investigations in 59 districts located in five Pennsylvania counties. The first column shows the rate of assessment found by a comparison of the sales of property with the assessed valuation. The middle column shows the rate of assessment reported in the annual report to the Superintendent of Public Instruction. It will be noted that in 48 of these districts the reported rate of assessment is too high. While the reported rate of assessment in these 59 districts averages 70 percent, the actual rate of assessment averages 56 percent. If we were to take this 70 percent as the average rate reported for the State as a whole and the 56 percent as the actual rate of assessment for the State as a whole, the total valuation of property used in developing the proposed plan would be but fifty-six seventieths or 80 percent of the actual total value of property in the State. An equitable distribution of the total State property figure used in these computations ($12,819,000,000) over all the districts in the State would require that the total valuation of property in each district be computed as 80 percent of the sales value.

TABLE IV

COMPARISON OF REPORTED RATES OF ASSESSMENT AND RATES BASED UPON SPECIAL INVESTIGATIONS

Districts	As Determined by Property Sales	Reported by School Officer	Based on 80% of Sales Value
ADAMS COUNTY			
Gettysburg boro	37%	66%	46%
Union twp	40	60	50
Tyrone twp	63	60	79
Berwick twp	27	60	34
Cumberland twp	42.7	66⅔	53
McSherrystown boro	42	60	53
New Oxford boro	44	75	55
Conewago twp	34.4	60	43
Oxford twp	55.7	75	70
Franklin twp	47.8	60	60
Butler twp	51	60	64
Mount Joy twp	39.3	60	49
Freedom twp	53.8	60	67
Highland twp	41.2	60	52
Hamiltonban twp	53	50	66
Latimore twp	54	66⅔	68
Abbottstown boro	63	60	79
Biglerville boro	43.3	68	54
Reading twp	37.8	70	47
Menallen twp	45.5	70	57
Germany twp	40.7	75	51
Littlestown boro	22	60	28
East Berlin boro	33.9	60	42
Straban twp	60	60	75
Huntingdon twp	48	60	60
Hamilton twp	69	60	86
Mount Pleasant twp	63	60	79
Liberty twp	75	60	94
York Springs boro	53	60	66
Bendersville boro	42.9	60	54
Arendtsville boro	42.9	60	54
CARBON COUNTY			
Lehighton boro	39.3*	33	49
DAUPHIN COUNTY			
Middletown boro	45.6	70	57
Swatara twp	47	80	59
LUZERNE COUNTY			
Freeland boro	32.4	100	41
LEBANON COUNTY			
Lebanon city	56.8	80	71
Annville twp	66	80	83
Bethel twp	88	70	110
Cornwall twp	58	75	73
East Hanover twp	85	90	106
Heidelberg twp	76	75	95
Jackson twp	61	85	76
Jonestown boro	64	75	80
Lebanon Independent boro	56.7	75	71
Mill Creek twp	86	75	108

TABLE IV (Continued)

Districts	As Determined by Property Sales	Reported by School Officer	Based on 80% of Sales Value
LEBANON COUNTY—Con.			
Myerstown boro	69.4%	75%	87%
North Annville twp	61.5	80	77
North Cornwall twp	63.9	90	80
North Lebanon twp	84	90	105
North Londonderry twp	84	100	105
Palmyra boro	65.7	60	82
Richland boro	56	75	70
South Annville twp	78	85	98
South Lebanon twp	79⅔	80	100
South Londonderry twp	84⅘	70	106
Swatara twp	80	100	100
Union twp	67	75	84
West Cornwall twp	61	75	76
West Lebanon twp	60.6	100	76

*1926.

The transmutation of the rates of assessment based on sales value to rates of assessment based on 80 percent of the sales value would give the third column in Table IV which, it will be seen, varies from the reported rate of assessment much less than from the rate of assessment based on sales value. While it cannot be assumed that property figures for the entire State would give the percentage obtained from averaging these districts, there is other evidence to indicate that they would give an average at least as low as 80 percent. This being true, the State aid that would actually be received by communities under a property assessment plan would vary from the figures computed in this report by a much smaller amount than would at first be expected. As an illustration of this, Table V shows the computations of the State aid proposed for the districts in Adams County as given in this report compared with computations based upon assessments adjusted to 80 percent of the sales value of property as determined by the special investigators. There are only a dozen cases out of 61 where the corrected figures are substantially below the original computations. There is therefore less error in the individual district figures than would at first be expected.

TABLE V

EFFECT ON STATE AID OF USING 80% OF SPECIAL INVESTIGATORS' FULL VALUATION FIGURES

District	Cost of the $1,500 Program	Present Aid	Additional Aid Based on	
			Reported Valuations	80% of Sales Value
ADAMS COUNTY				
Abbottstown boro	$6,465	$2,424	$3,047	$3,283
Arendtsville boro	11,100	6,919	3,341	3,242
Bendersville boro	3,270	800	1,711	1,622
Berwick twp	6,600	1,540	3,156	1,672
Biglerville boro	16,740	5,742	9,311	8,878
Butler twp	12,435	3,956	5,105	5,303
Conewago ind	1,500	408	763	830

TABLE V (Continued)

District	Cost of the $1,500 Program	Present Aid	Additional Aid Based on	
			Reported Valuations	80% of Sales Value
ADAMS COUNTY–Con.				
Conewago twp.	9,855	2,800	1,641	.....
Cumberland twp.	10,500	3,080	3,724	2,774
East Berlin boro.	8,340	2,370	3,474	2,436
Fairfield boro.	6,285	2,364	2,997	3,181
Franklin twp.	19,140	5,945	4,606	4,571
Freedom twp.	4,500	1,140	1,995	2,143
Germany twp.	7,500	1,760	3,315	2,166
Gettysburg boro.	61,335	15,390	32,596	26,294
Hamilton twp.	6,000	1,600	1,694	2,519
Hamiltonban twp.	16,170	5,403	6,547	7,581
Highland twp.	3,420	1,426	433	175
Huntingdon twp.	14,445	4,034	6,841	6,832
Latimore twp.	12,000	4,224	4,917	4,951
Liberty twp.	6,645	2,176	2,649	3,303
Littlestown boro.	17,850	5,836	8,161	3,606
McSherrystown boro.	1,500	450	.....	.....
Menallen twp.	17,340	5,784	8,182	7,402
Mount Joy twp.	10,500	2,971	4,253	3,527
Mount Pleasant twp.	14,460	3,640	5,658	6,886
New Oxford boro.	7,305	2,185	3,079	2,331
Oxford twp.	3,000	740	.....	.....
Reading twp.	12,000	3,080	5,903	4,452
Straban twp.	13,500	3,300	5,951	6,800
Tyrone twp.	10,950	3,685	4,911	5,471
Union twp.	9,315	2,700	3,006	2,283
Union ind.	1,500	340	390	546
York Springs boro.	6,810	2,364	3,632	3,707
LEBANON COUNTY				
Lebanon city.	223,365	46,172	79,725	67,370
Annville twp.	30,195	9,910	12,256	12,500
Bethel twp.	22,935	7,125	10,017	12,122
Cornwall twp.	15,255	7,025	.....	.....
East Hanover twp.	16,500	4,920	8,398	8,886
Heidelberg twp.	25,125	10,128	8,368	9,763
Jackson twp.	18,045	4,500	6,874	6,107
Jonestown boro.	13,545	4,086	8,112	8,197
Lebanon ind.	19,650	7,178	3,141	2,596
Mill Creek twp.	22,560	10,071	4,225	6,723
Myerstown boro	24,870	7,965	9,374	10,393
North Annville twp.	13,500	3,560	4,469	4,248
North Cornwall twp.	19,590	4,740	8,922	8,172
North Lebanon twp.	26,820	6,690	11,863	13,044
North Londonderry twp.	7,500	1,940	2,959	3,084
Palmyra boro.	45,165	15,530	13,185	17,616
Richland boro	9,255	2,970	3,002	2,718
South Annville twp.	$9,000	$2,280	$1,890	$2,502
South Lebanon twp.	32,400	10,236	11,118	13,290
South Londonderry twp.	15,420	3,880	4,610	6,942
Swatara twp.	12,510	3,982	6,261	6,260
Union twp.	17,505	5,400	8,606	8,970
West Cornwall twp.	7,590	2,963	626	693
West Lebanon twp.	7,545	2,880	2,449	1,743
CARBON COUNTY				
Lehighton boro.	71,985	24,777	18,893	28,187
DAUPHIN COUNTY				
Middletown boro	70,110	22,509	36,615	34,110
Swatara twp.	70,230	10,068	32,014	34,874
LUZERNE COUNTY				
Freeland boro.	82,605	15,225	60,271	46,907

CHANGES IN ASSESSMENT SYSTEM

It is obvious from the studies made by the special investigators that the present method of obtaining true valuation is not satisfactory.* In order that the proposed plan may operate in an equitable manner, it is essential that machinery be provided for obtaining correct reports as to average rates of assessment in school districts. An up-to-date system of assessment of property throughout the State would provide the necessary data for operating an equalization law. It would provide also for a more equitable distribution of taxation among the taxpayers, a result which would eliminate considerable objection to taxation for schools as well as for other governmental purposes. In the long run it would therefore be advantageous from an educational standpoint to have an improved system of assessment. However, an up-to-date system of assessment of property is not essential to the operation of the educational equalization law proposed. All that is necessary for the operation of this plan is a system whereby the average rate of assessment of property within school districts may be obtained. The equalization law provides a means for equalizing the burden of taxation for a minimum program among the school districts. If the assessment of property within a district is unfair to individuals within that district so that some individuals are forced to carry the burden of their neighbors, the operation of an equalization law is not affected. Provision therefore should be made in the equalization law whereby some branch of the government other than the State Council of Education will be required to collect the necessary data for determining actual rates of assessment and certifying the true valuation of property in school districts to the Department of Public Instruction.

It may be said here that the value of having such information available as a means for improving the taxation situation has been considered great enough in certain other States to result in the setting up of machinery for gathering such information even when no extended administrative use of the data was made. Such information contributes to the knowledge of the tax situation and therefore to the improvement of the tax system.

PROVISION OF NECESSARY MACHINERY

Machinery for performing this service is provided in Article XXIV-A of the Administrative Code which creates a department of revenue in the State Government effective May 1, 1929 (Section 2403-A of The Administrative Code). This section reads as follows:

Determination of True Assessed Valuation Per Teacher of

*Detailed description of the weakness of the present system of assessing property in Pennsylvania is given in the final report of the Pennsylvania Tax Commission, pp. 21-22 and pp. 87-89; also in Educational Surveys, pp. 22-37.

School Districts.—The Department of Revenue shall have the power, and its duty shall be:

(a) To determine the true assessed valuation per teacher of each school district, on data and material submitted by such districts in their annual report to the Superintendent of Public Instruction, and by him transmitted to the Department of Revenue, if such data and material shall, after investigation by the department, be approved as correct, otherwise upon such data and material as modified, corrected, and approved by the department, upon the basis of information in the possession of the department, or which it may otherwise obtain, and, for such purposes, it shall have and possess all the powers and perform all the duties relating thereto now conferred and imposed on the State Council of Education under the school laws of the Commonwealth.

It will be noted that the proposed equalization bill makes the provision of equalized valuation figures a duty of the Department of Revenue, and the General Assembly of 1929 will probably define more definitely the duties of the Department of Revenue.

PART II

AN ANALYSIS OF THE PROBLEM OF DISTRIBUTING STATE SUBSIDIES TO SCHOOL DISTRICTS

A Study by Dr. Paul R. Mort

CHAPTER V

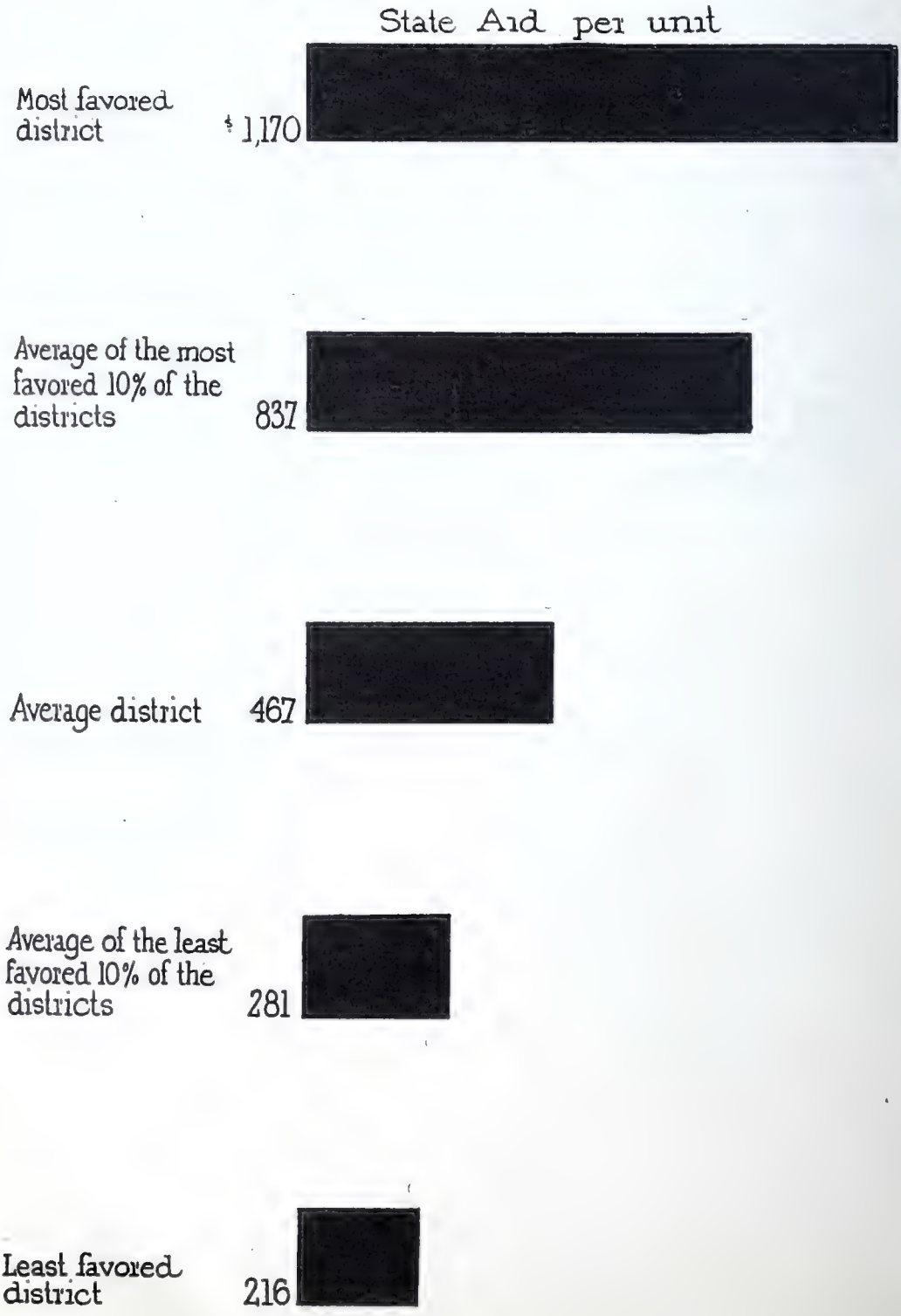
DEVELOPMENT OF AN EQUITABLE PLAN OF SUPPORT FOR THE PUBLIC SCHOOLS OF PENNSYLVANIA

Shortcomings of the Present System of State Support

One of the best tests of the adequacy of the present system of State support is the comparison of its treatment of districts having like ability to support an equivalent program of education. Chart 1 gives the State aid per equal cost unit paid to 71 districts with like ability to support schools. According to the best available methods for measuring the cost of an equal program of education and the ability to support schools, these districts all closely approximate the ability of the average district to support schools. Yet the State aid now being granted per equal unit of cost of an equivalent program of education varies from $216 to $1,170. The variation is indicated in an excellent manner by Chart 1. It will be noted that the average of the 10 percent of the districts which are most favored is almost three times the average of the 10 percent of the districts which are least favored. While this throws no light upon the relative treatment of districts of unlike ability, it is a valuable index of the inequalities of the present system.

CHART 1

Variation in State Aid per unit among 71 districts having approximately equal ability to support schools.



Inequalities in treatment of districts of like and unlike ability are illustrated in an interesting manner by Chart 7. In Chart 7 it will be noted that the *present State aid* line zigzags back and forth with only a general relationship with the ability to pay line. In an adequate system of State support, the present State aid line should be either vertical, or parallel with the ability to pay line. In what is described later in this chapter as the *large fund plan,* the present State aid would be parallel with the ability to pay line. In the *small fund plan* it would be vertical or approach the vertical. In neither case would it pursue a zigzag course as in Chart 7. There are three reasons for the shortcomings of the present plan:

(1) Inadequate measures of ability to pay and of the cost of an equivalent program of education are in use.

(2) Districts are dealt with in groups and not as individuals.

(3) Present State support is inadequate in amount.

The first and third shortcomings will become clear from the discussion in the sections which follow. The second shortcoming has been excellently described as follows:*

> "The weakness of the method, however, from the point of view of equalization, lies in the fact that it recognizes large groups of districts rather than districts as individual units. To illustrate: The poorest district in Pennsylvania is a fourth-class district which has a true valuation per teacher of $11,000. Three hundred thirty-six fourth-class districts have a true valuation ranging from $11,000 to $50,000. Yet, as the law is written, the school district with the true valuation of $50,000 per teacher, having apparently more than four times the ability of the district with $11,000 per teacher, receives exactly the same percentage of the salary of the teacher as does every one of the 335 districts ranging in true valuation between these intervals. Eight hundred and fifty-seven fourth-class districts have a true valuation ranging from $51,000 to $100,000, yet here again the district with a true valuation of $51,000, although it has an apparent relative ability one-half of the district of $100,000, receives exactly the same percentage of certain minimum salaries.
>
> "The group of fourth-class districts receiving 50 percent of certain minimum salaries range in true valuation from $101,000 per teacher to $3,124,000 per teacher, but again the district which has apparently 31 times greater ability to support education receives exactly the same percentage of the teachers' salaries as does the district with a true valuation of $101,000. The same facts are true in regard to third-class districts. Of the third-class districts which have a true valuation of more than $100,000 per teacher, 101 districts range from $101,000 to $200,000 per teacher, inclusive; 79 districts from $201,000 to $986,000; yet here again the district with one-ninth the relative ability to support education, receives

*H. E. Gayman, "Financial Problems in Education In Pennsylvania," *Fourteenth Annual Schoolmen's Week Proceedings,* University of Pennsylvania Bulletin, 1927, pp. 330-331.

exactly the same percentage of its teachers' salaries as the district almost ten times more wealthy. All second-class districts receive the same percentage of aid, although the one with the highest valuation per teacher has ability approximately three times the one with the lowest valuation per teacher. Having established 75 percent as a basic rate for aid, in districts with $50,000 or less true valuation per teacher, the State is not consistent in its purpose when it grants a uniform aid of 50 percent to districts that are ten times, twenty times, and sixty times more wealthy and having corresponding ability to support education. Herein lies an opportunity for a partial solution to better equalization."

In the sections which follow an improvement of the present State aid plan is presented by developing, from the fundamental principles involved, a system of State support which possesses more adequate measures of cost and ability than the present plan, which provides for the treatment of school districts on an individual basis, and which in extent is superior to the existing plan in justification of the practices of school districts in Pennsylvania.

THE RESPONSIBILITY OF THE STATE

The longest established and most widely accepted principle upon which school administration operates is the equalization of educational opportunity. While this principle is the very foundation of our public school systems, it is only recently that its demands upon the State's participation in the support of education have been clearly defined. The States have made attempts to introduce the principle in the distribution of funds for more than fifty years, but the confusion of the demands of equalization of educational opportunity with other uses to which State money has been put confused the students of the problem, so that there was no clear understanding of the full demands of the generally accepted principle of equalization.

Prior to 1924, in one State only was there any approach to equalization of an adequate program of education. This was the State of Maryland. Pennsylvania took a step in the right direction in the Edmonds Act passed in 1921* and the changes made in 1923. The confused situation still faced the students of this problem until the studies of the Educational Finance Inquiry in 1923 defined clearly the demands of equalization of educational opportunity upon State support. Since that time a number of studies have been made, the results of which are now available to groups that are interested in discovering the proper relationship of the State to the support of the public schools. In this period, also, the States of New York, Alabama, North Carolina, Georgia, and Florida have made worthwhile steps towards an adequate system of State support.

*See History of Distribution of State Subsidies for Education In Pennsylvania, Chapter VII, of this report.

Five States have passed laws on this problem during the past year. A number of States that have not as yet made the forward step indicated are carefully studying the problem. The next Legislature of the State of Connecticut will consider a scientifically developed plan.* Studies comparable to the present study are now being made for Kansas, Nebraska, and Florida. California, Illinois, West Virginia, Wisconsin, Utah, Missouri, and Wyoming are attacking the problem. The situation in which this Commission finds itself is, therefore, one in which the country is experiencing a nation-wide movement towards living up to the duty of the State towards education as it has been clarified by the Educational Finance Inquiry and other studies. The progress along this line during the past year has been characterized by one of the great educational leaders of the country as the most significant advance in the whole field of school administration during this year.**

The responsibility of the State for the support of education may be summarized so briefly and simply that it seems impossible that the analyses that led to its clarification could have been so long delayed. The responsibility of the State for the support of education may be summarized in a single sentence: The State should accept the responsibility for seeing that a satisfactory program of education is offered to all the children within its bounds and then should, in a business-like manner, set about the task of distributing the burden of such a program in such a way that it will fall upon the people in all localities according to their ability to pay.

COST OF A SATISFACTORY PROGRAM

What constitutes a satisfactory program of education for Pennsylvania? What is the least, in the way of education, that the State of Pennsylvania should permit to be offered to any of its children? The answer that some would give to this question would be expressed in the words of the great philosopher, John Dewey.

> What the best and wisest parent wants for his own child, that must the community want for all of its children.***

This group of people would bid us go to the communities offering the best in education and adopt their program for the program of the State. But it is a far cry from the actual minimum of education offered in a State to the best education offered. As desirable as such a step might be, it is hardly probable that any State will take it. Objections would be raised to the great cost. The very fact that the education offered in the most progressive community had something to do with available wealth, greater than that enjoyed by the State as a whole, would raise

*Simpson, Alfred D., *Financing Education In Connecticut,* State Department of Education, Hartford, Conn., 1927.

**Strayer, George D., School Administration During 1927, *Journal of the*

***Dewey, John, *School and Society,* University of Chicago Press, 1900.

doubts as to the ability of the State to finance such a program. The fact, also, that such a program lacked the sanction of the personal contact of the people in the large mass of communities would serve as a deterrent.

We are forced, therefore, to the consideration of a less ambitious minimum program. A basis for determining a satisfactory minimum program which the people of the State are undoubtedly willing to support and with which the people in the large mass of communities have already come into contact is, therefore, proposed. It is proposed that the State may accept as its minimum program what the districts of average wealth as local units have, on the average, accepted. Such communities are neither poorer nor richer than the State as a whole. They have been neither helped nor harmed, financially, by the failure of the State to do its share in the support of schools. The people in such districts provide a cross section of the population of the State. What they are finding it possible to do may be taken as a measure of what the people of the State will find acceptable as a minimum program for the State as a whole.

The expenditures of all of the districts of average wealth were studied to discover the standards set by such communities.

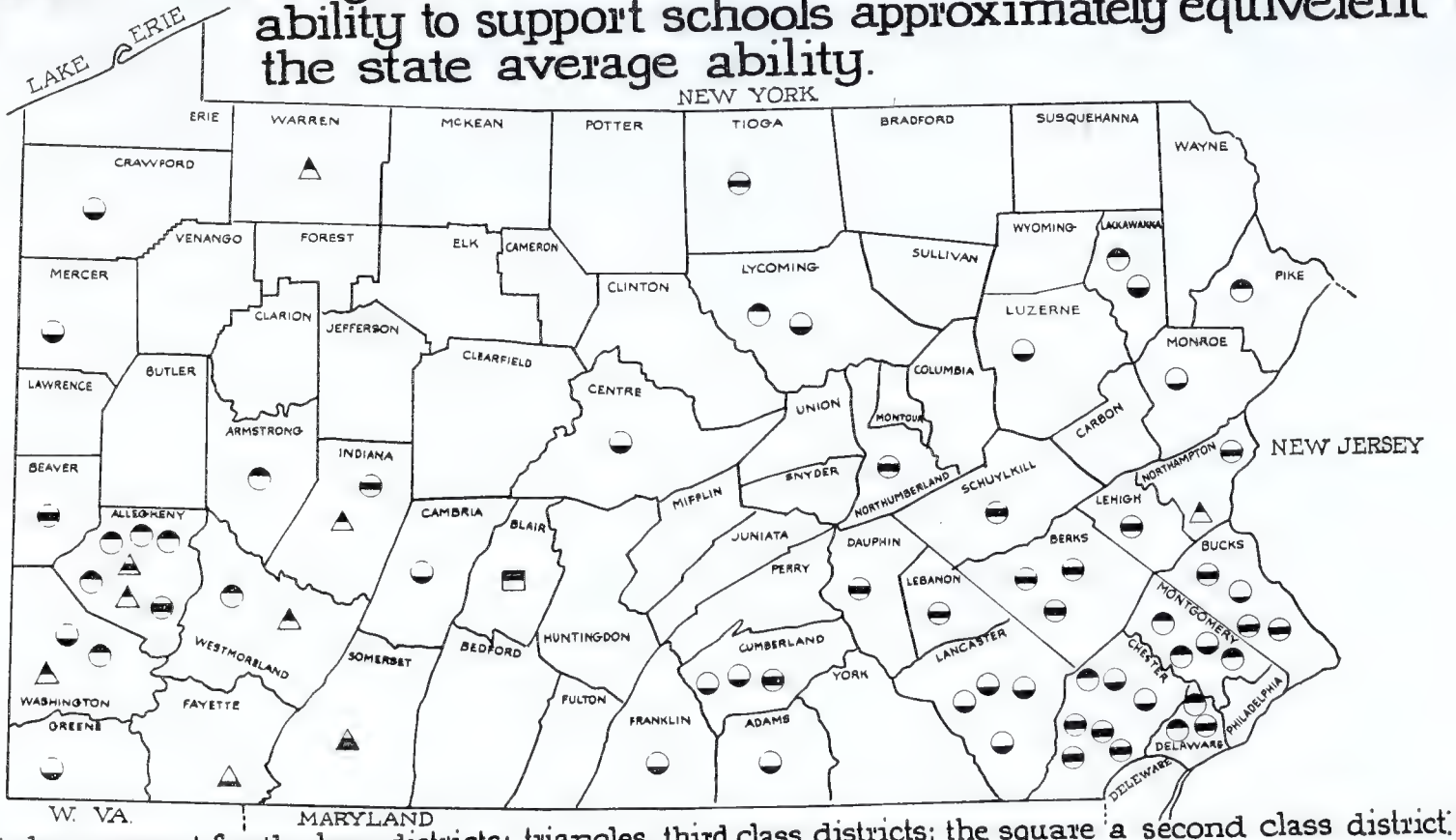
The value of property back of each teaching unit in the entire State was found to be $204,000. All of the districts that have within 5 percent of this ability to support schools were located.* This gives a range of valuation back of each teacher varying from $194,000 to $214,000. There are 71 such districts in the State. Nine of them are third-class districts, and one is a second-class district. The other 61 are districts of the fourth class. Chart 2 shows how they are distributed over the State. The circles represent fourth-class districts, the triangles third-class districts, and the square a first-class district. Shading in the lower part of the symbol indicates that the district represented is in the lowest third of current expenditure raised locally when all 71 districts are considered. Shading in the middle of the symbol indicates that the district represented is in the middle third of the 71 with regard to current expenditure per teaching unit. Shading at the top of a symbol indicates that the district represented is in the top third in current expenditure.

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*There are doubtless some individual communities improperly included because of inaccurate property valuation figures and also due to the fact that non-resident pupils were charged against the districts in which they attend school. The 24 districts which have high schools are actually somewhat wealthier than the figures indicate, while the 47 that do not have high schools are not as wealthy as the figures indicate. The net result of correction would be to raise, slightly, the expenditure figure obtained from the analysis which follows.

CHART 2

Geographical Distribution of 71 Districts having ability to support schools approximately equivelent to the state average ability.



LEGEND: Circles represent fourth class districts; triangles, third class districts; the square a second class district. Shading at the bottom of the circles, triangle, or square, indicates that the district is in the lowest third in amount per unit raised locally for schools; shading in the middle indicates that the district is in the middle third; shading at the top indicates that the district is in the top third.

Both from the types of districts represented and their distribution throughout the State, it is obvious that the standard set by this group of communities will not be unduly affected by a particular section in the State or by a particular type of district.

Table VI lists the 71 districts in order of their ability to support schools, the lowest in ability being listed first. The current expenditure per teaching unit is given and this is divided between that raised locally and that provided for the State. It will be noted that in these districts of average wealth the current expenditure per teaching unit varies from $865 to $3,297. The average current expenditure for the group is $2,026. The median or middle community has a current expenditure of $2,023.

TABLE VI

CURRENT EXPENDITURE PER TEACHING UNIT IN PENNSYLVANIA SCHOOL DISTRICTS HAVING ABILITY TO SUPPORT SCHOOLS APPROXIMATELY EQUIVALENT TO THE STATE AVERAGE ABILITY

District	County	Class of District	Full Value of Property Per Teaching Unit in Thousands	Number of Teaching Units (Elementary Teaching Unit Basis)	Current Expenditures Per Teaching Unit	Present State Aid Per Teaching Unit	Amount Raised Locally Per Teaching Unit
Somerset twp.*	Somerset	3	194.2	35.73	2,077	375	1,702
West Bethlehem twp.*	Washington	4	194.6	19.57	1,668	384	1,284
Wind Gap boro.	Northampton	4	194.8	8.22	2,121	493	1,628
Swissvale boro.*	Allegheny	3	195.3	93.07	2,291	296	1,995
Highland twp.	Adams	4	195.6	2.28	1,518	625	893
Northampton twp.*	Bucks	4	195.7	11.38	1,964	466	1,498
Thornbury twp.	Delaware	4	195.9	4.62	2,372	725	1,647
Reserve twp.	Allegheny	4	196.2	11.13	2,612	409	2,203
Hanover twp.	Lehigh	4	196.4	3.03	1,775	446	1,329
Valley twp.	Chester	4	196.8	16.43	1,885	435	1,450
Porter twp.*	Schuylkill	4	196.9	30.50	2,040	512	1,528
Windsor twp.	Berks	4	198.0	3.57	1,992	568	1,424
Silver Spring twp.	Cumberland	4	198.5	11.91	1,389	393	996
Lower Allen twp.	Cumberland	4	198.9	83.58	1,735	286	1,449
Haysville boro.	Allegheny	4	199.0	1.00	3,589	450	3,139
Strasburg twp.	Lancaster	4	199.7	10.32	1,511	370	1,141
Mt. Joy twp.*	Lancaster	4	200.2	14.67	1,410	426	984
London Britain twp.	Chester	4	200.3	3.00	1,391	425	966
Middlesex twp.	Cumberland	4	200.4	7.21	1,284	413	871
West Brownsville boro.	Washington	4	200.9	10.06	2,215	403	1,812
East Lampeter twp.*	Lancaster	4	201.3	18.63	1,251	342	909
Earl twp.	Lancaster	4	201.4	17.71	1,281	385	896
Porter twp.	Huntingdon	4	201.8	4.35	2,030	418	1,612
Clifton Heights boro.	Delaware	4	202.0	18.64	2,721	477	2,244
West Shenango twp.	Crawford	4	202.6	1.91	1,909	1,170	739
Warren boro.*	Warren	3	203.1	116.65	2,651	357	2,294
Kingston boro.*	Luzerne	4	203.3	243.35	1,304	216	1,088
Mt. Penn boro.*	Berks	4	203.3	16.48	2,191	444	1,747
Lebanon ind.*	Lebanon	4	203.5	13.10	2,102	548	1,554
White twp.	Indiana	4	204.1	15.90	1,718	361	1,357
Penn twp.	Chester	4	204.3	3.00	1,981	492	1,489
Kennett Square boro.*	Chester	4	204.8	21.03	2,499	594	1,905
Silverdale boro.	Bucks	4	205.0	1.00	2,035	450	1,585
Abington twp.*	Lackawanna	4	205.4	9.02	865	464	401
Bradford Woods boro.	Allegheny	4	206.0	2.32	2,728	388	2,340
West Bradford twp.	Chester	4	206.2	6.14	2,059	405	1,654
Moon twp.	Allegheny	4	206.4	21.88	2,178	450	1,728
Applewold boro.	Armstrong	4	206.5	2.45	2,105	278	1,827
Ambler boro.*	Montgomery	4	206.7	36.72	2,339	558	1,781

*The ability (full value of property per teaching unit) of the districts marked with an asterisk is somewhat understated, while that of those not marked with an asterisk is somewhat overstated. This figure is not used in computing state aid under the plan proposed. See footnote, page 51.

TABLE VI (Continued)

District	County	Class of District	Full Value of Property Per Teaching Unit in Thousands	Number of Teaching Units (Elementary Teaching Unit Basis)	Current Expenditures Per Teaching Unit	Present State Aid Per Teaching Unit	Amount Raised Locally Per Teaching Unit
New Garden twp.	Chester	4	207.0	7.69	2,080	477	1,603
Wilmington twp.	Mercer	4	207.0	2.00	1,725	570	1,155
Little Mahanoy twp.	Northumberland	4	207.0	2.00	1,806	400	1,406
Susquehanna twp.	Lycoming	4	207.2	1.38	1,735	493	1,242
Williams twp.	Dauphin	4	207.2	8.90	1,787	339	1,448
Rochester twp.	Beaver	4	207.2	8.94	1,927	367	1,560
Guilford twp.	Franklin	4	207.3	22.54	1,657	482	1,175
Colwyn boro.	Delaware	4	208.0	7.42	3,297	526	2,771
South Heidelberg twp.	Berks	4	208.5	7.33	1,930	434	1,496
Lower Moreland twp.*	Montgomery	4	208.6	10.69	2,953	758	2,195
Penn twp.	Allegheny	3	208.7	72.97	2,023	283	1,740
Blacklick twp.*	Cambria	4	208.7	27.28	1,559	435	1,124
Falls twp.	Bucks	4	210.6	15.07	1,905	464	1,441
East Nottingham twp.	Chester	4	211.0	7.93	1,675	464	1,211
Indiana boro.*	Indiana	3	211.1	79.29	2,221	324	1,897
Potter twp.	Centre	4	211.5	10.76	1,443	426	1,017
Redstone twp.*	Fayette	3	211.8	153.71	1,553	297	1,256
Altoona city.*	Blair	2	211.8	393.07	2,170	361	1,809
Lower Providence twp.	Montgomery	4	212.0	13.28	2,565	611	1,954
S. W. Greensburg boro.	Westmoreland	4	212.0	14.03	2,675	445	22,30
Greensburg boro.*	Westmoreland	3	212.1	130.62	2,510	316	2,194
Northampton boro.*	Northampton	3	212.2	60.10	2,119	323	1,796
Plymouth twp.	Montgomery	4	212.5	25.30	1,682	489	1,193
Roaring Brook twp.	Lackawanna	4	213.0	2.08	2,380	617	1,763
Richmond twp.	Tioga	4	213.1	4.80	2,664	1,141	1,523
Nippenose twp.	Lycoming	4	213.3	2.86	2,577	621	1,956
Paradise twp.	Monroe	4	213.3	4.13	1,659	476	1,183
Gilmore twp.	Greene	4	213.6	7.00	1,219	366	853
Riegelsville boro.*	Bucks	4	213.6	4.35	1,674	445	1,229
West Fall twp.	Pike	4	214.0	1.36	3,153	823	2,330
Port Vue boro.	Allegheny	4	214.5	21.39	2,419	414	2,005
Washington boro.*	Washington	3	214.5	163.57	2,145	313	1,832
Median					2,023	435	1,528
Arithmetic Mean					2,026	467	1,559

*The ability (full value of property per teaching unit) of the districts marked with an asterisk is somewhat understated, while that of those not marked with an asterisk is somewhat overstated. This figure is not used in computing state aid under the plan proposed. See footnote, p. 51.

Since these figures might be affected by the irregularity of State support, another figure was obtained by adding to the average amount raised locally the average amount of State aid received by these districts. When medians are used, this gives $1,963. The arithmetic means give $2,026.

Two thousand dollars appears to be a defensible figure for the State. In other words, the people of Pennsylvania, rural, village, and urban, when neither handicapped nor favored by the State's plan of financing schools expend, on the average, $2,000 annually for current expense for each elementary teacher unit and corresponding amounts for each high school teaching unit and for the transportation of pupils.

The adoption of even this figure, representing as it does something less than the average current expenditure per teaching unit in the State, would require a great deal of expansion in some schools. As a first step toward taking over such a program, the State might well adopt temporarily a lower minimum and provide for expansion as rapidly as possible until the satisfactory minimum is reached.

The presentation in this section is based upon the acceptance of a $1,500 level as a temporary minimum.*

AN INDEX OF COST IN INDIVIDUAL DISTRICTS

The first step necessary in the development of the plan for financing a minimum program was the establishment of a measuring instrument with which to measure the cost of a uniform program of education in each community. The problems involved in this task have only recently been solved. The history of the development of State support in Pennsylvania is largely an account of attempts to arrive at measures fair to the various localities. But none that have been in use in Pennsylvania are adequate. Neither is it possible to take any simple measure such as expenditures for schools and carry out equitably the purpose of the State.

It is impossible to take the expenditures of each community as a measure of a uniform minimum program, for the range of expenditure for education varies greatly within the State because of different types of educational programs offered in the various localities. The expenditure of a local community is properly made up of—first, the expenditure necessary to meet the State's minimum program of education, and—second, the expenditure necessary to meet additional demands for education made by the community itself. To take the expenditure of each community as a measure of the State's program would, therefore, be placing upon the State responsibility for financing not a uniform program of education, but as many programs of education as localities see fit to offer.

For similar reasons, the use of the number of teachers alone, the measure used in the present State aid laws, is not a satisfactory index of the cost of the minimum program. Here, again, many wealthy communities exceed the State's demands by employing many more teachers for the same number of pupils than poorer communities. For example: in DuBois, Clearfield County, a district with 2,534 pupils, 90 teachers are employed. DuBois has a valuation back of each teacher of $170,000. In contrast, Abington, in Montgomery County, which has a unit valuation more than twice as great, employs 40 percent more teachers for the same number of pupils. The use of the number of teachers as an index of the cost of a minimum program, therefore, tends to favor unduly those communities which, as a part of their own legitimate participation in education, are employing an unusually large number of teachers.

For different reasons, the number of pupils alone is not a good index of the cost of the minimum program. In communities in this State having 40 pupils in a high school, there is employed, on the aver-

*This level was chosen by the Commission after a discussion of the implications of various levels—particularly the $1,200 and $1,500 levels.

age, one teacher for each 13 pupils. Districts with large high schools, on the other hand, find it necessary, on the average, to employ only one teacher for every 23 pupils. Obviously, a plan that would use the number of pupils as an index of cost would penalize the districts in sparsely settled areas.

An index of the cost of the minimum program has been developed which takes into consideration the fact that smaller districts must have classes smaller than average and the further fact that high schools have smaller classes than elementary schools. The development of this index is discussed in detail in the section entitled *"The Measurement of Educational Need in the School Districts of Pennsylvania,"* Supplement I, of this report. Page gives the method of computing the index for elementary schools and high schools. A high school with 13 pupils is counted as 13/23 of *two* high school teaching units, or 1.13 high school teaching units. This is at the rate of a teaching unit for 13 pupils. A high school with 69 pupils is counted *four* high school teaching units, or *one* high school teaching unit for each 17 pupils. This amount increases gradually up to 23 pupils per unit for schools with 200 or more pupils.

Beyond this, size no longer decreases cost. There is no sudden change of a community from one group to another group simply because of an increase in the size of the school. This change occurs gradually with the size of school.

The method for determining the number of teaching units to consider in measuring the cost of the State's minimum program is as follows:

ELEMENTARY SCHOOLS

Schools with 100 or more pupils*

Count *one* teaching unit for each 32 pupils.*

Schools with fewer than 100 pupils*

Count *two* teaching units for the first 55 pupils* and *one* for each additional 40 pupils.*

One-Teacher Schools

Count each one-teacher school approved by the State Department of Education as *one* teaching unit.

HIGH SCHOOLS—GRADES 9-12

Schools with 200 or more pupils**

Count *one* high school teaching unit for each 23 pupils in average daily attendance.

Schools with 70 or more pupils but fewer than 200**

Count *four* high school teaching units for the first 69 pupils** and *one* for each additional 28 pupils.**

Schools with fewer than 70 pupils

Count *two* high school teaching units for the first 23 pupils** and *one* for each additional 23 pupils.

*Average daily attendance in grades 1-8.
**Average daily attendance in grades 9-12.

HIGH SCHOOLS—GRADES 9-10-11

Take three-fourths of the result obtained from the method used with schools having grades 9-12.

HIGH SCHOOLS—GRADES 9-10

Take two-thirds of the result obtained from the method used with schools having grades 9-12.

When these measures are applied to high schools and elementary schools, the result is an index of the cost, not only of teachers' salaries, but of the current expenses which can be associated around the teaching unit. Among these are the cost of fuel, cost of janitor service, additional cost of special classes, continuation schools, attendance officers, the cost of supervision, and the cost of administration. But this index does not care for all costs. The cost of a minimum program is affected in some communities by one or the other of two important factors which this measure does not take into consideration. One of these is the cost of living—particularly in large cities, cities on railroad trunk lines, and residential areas adjacent to large cities. An investigation of the cost of living situation as it affects this problem has been made by Dr. David P. Harry, of the University of Pittsburgh.* Report forms were sent to all first, second, and third-class districts, and to certain fourth-class districts. The results were analyzed by Dr. Harry. His report is given in detail in Supplement I of this report.

The other correction needed for the index of the cost of a minimum program is some measure of the extent to which the State should participate in providing transportation for children. An investigation of this matter was made by Dr. Robert Burns, who has recently completed a doctor's dissertation on this particular problem as it operates in the State of New Jersey. This study is reported in detail in Supplement I of this report.

All this discussion bears upon the first essential feature of the State's participation in the support of schools—that of defining the cost of the State's minimum program in each locality. The result of the application of these measures is to give for each community a single index number of the cost of a uniform program of education. This index number can be multiplied by any unit cost figure and the result will be the cost of such a program of education in the locality. Each of these units corresponds to the cost of an elementary teaching unit. In other words, transportation, cost of living, high school teaching units, and elementary teaching units are all expressed in terms of elementary teaching units.

A $1,500 program in a district having ten such units would cost, therefore, ten times $1,500, or $15,000. Since, in the State, there are in the neighborhood of 63,000 such units, the total cost in the State for a $1,500 minimum program would be approximately $94,000,000.

*Later of Western Reserve University, Cleveland, Ohio.

In writing a State aid bill it is not necessary to have the index of cost of the minimum program expressed in a single figure. Elementary and high school teaching units may be expressed separately; for example, after defining the method of distributing State aid in terms of a certain amount for each elementary and each high school teaching unit, the teaching units may be defined as follows:

> The number of elementary and high school teaching units which are made the basis of the distribution of the equalization subsidies as herein provided shall be determined by the Superintendent of Public Instruction in the following manner:
>
> In a school having an average daily attendance of 100 or more in grades one to eight, inclusive, one elementary teaching unit shall be counted for each thirty-two resident and non-resident pupils in average daily attendance. In a school having an average daily attendance of less than 100 in grades one to eight, inclusive, two elementary teaching units shall be counted for the first fifty-five resident and non-resident pupils and one elementary teaching unit for each forty resident and non-resident pupils in excess of fifty-five, provided that a one-teacher school, approved by the State Council of Education as a necessary organization, shall be counted as one elementary teaching unit regardless of its average daily attendance.
>
> In schools having an average daily attendance of 200 or more in grades nine to twelve, inclusive, one high school teaching unit shall be counted for each twenty-three resident and non-resident pupils in average daily attendance. In schools with seventy or more, but fewer than 200 pupils in average daily attendance, four high school teaching units shall be counted for the first sixty-nine resident and non-resident pupils in average daily attendance and one high school teaching unit for each twenty-eight resident and non-resident pupils in average daily attendance in excess of sixty-nine. In schools with fewer than seventy pupils in average daily attendance in grades nine to twelve, inclusive, two high school teaching units shall be counted for the first twenty-three resident and non-resident pupils in average daily attendance, and one high school teaching unit for each additional twenty-three resident and non-resident pupils in average daily attendance in excess of twenty-three.
>
> In schools having enrollment above the elementary grades in grades nine, ten, and eleven only, the number of high school teaching units computed according to the above plan shall be reduced by one-fourth. In schools having enrollment above the elementary grades in grades nine and ten only, the number of high school teaching units computed according to the above plan shall be reduced by one-third.
>
> To compute the number of elementary teaching units to be counted on account of expenditures for approved transportation of elementary or high school pupils, the total current expenditures for the transportation of pupils under the rules and regulations adopted by the Department of Public Instruction shall be divided by the cost per elementary teaching unit of the State equalized minimum program. The result shall be added to the number of elementary teaching units computed on the basis of average daily attendance. The regulations for the approval of transportation shall take into con-

sideration the effect on the cost of transportation of sparsity of population and other conditions reasonably beyond the control of the local district.

The number of elementary teaching units and high school teaching units thus determined shall, in the case of the first, second, and third-class districts, and in the case of fourth-class districts in close proximity to first and second-class districts, be multiplied by a factor to be determined by (1) the relative cost of living in such districts as compared with the cost of living in those counties of the State in which the cost of living is lowest; and (2) the proportion of the current expenses devoted to salaries.

It will be noted that in this proposal the corrections to be made on account of transportation and cost of living are defined in principle only. According to this plan the technical application of the principles defined will be left to the Department of Public Instruction.

To provide a check whereby the Department of Public Instruction may insist upon the employment of an adequate teaching staff, the following provision is made:

If the number of elementary teachers or high school teachers employed is less than the number of teaching units as computed from the average daily attendance and, in the judgment of the Superintendent of Public Instruction, adequate provision is not being made for the instruction of pupils, the Superintendent of Public Instruction may, at his discretion, for the purpose of this act, use the actual number of teachers employed or any intermediate number between such actual number and the number of teaching units as computed from the average daily attendance.

To make it possible to adjust the ratio of pupils to teachers to changes in practice, the following provision is made:

In order that the ratios to be used in determining the number of elementary and high school teaching units from average daily attendance figures may be kept representative of actual conditions in the State, after the first Monday in July, 1933, the Department of Public Instruction may from time to time adopt rules changing these ratios.

DISTRIBUTION BY THE LARGE FUND PLAN

We must now turn to the other problem involved—that of developing a method of distributing the burden of this $94,000,000 program among the contributing agencies according to their ability to pay. Obviously, this might be done by having the State assume the total burden of the program. All that would be necessary in such a case would be for the State to distribute to each locality $1,500 for each teaching unit. Such a plan would require, annually, $94,000,000 State aid, or $68,000,000 annually in addition to the present State aid. Chart 3 shows how such a plan would operate. This chart shows fifteen districts chosen at random throughout the State. The poorest districts are at the bottom and the ablest are at the top. The length of each bar represents $1,500,

the unit cost of the minimum program in each community. The blank section of each bar, at the right, shows the amount of State aid each community is now receiving. The black part of the bar, at the left, shows the additional State support that would be given if the State were to assume the complete support of a $1,500 program. This plan of State support is called the Large Fund Plan because it takes so much State money to attain the desired result.

DISTRIBUTION BY THE SMALL FUND PLAN

The plans most commonly in use in the newer State support systems are adaptations of what is called the Small Fund Plan.* This plan, in its simplest form, calls for a local contribution to the minimum program at a rate levied on equalized taxables** sufficient to pay the whole cost of the minimum program in the wealthiest communities only. The State supplements this local rate to whatever extent necessary to make $1,500 per unit available in each community. Chart 4 illustrates this plan. The white part of the bar, measuring from the left, shows how much the district would raise with a uniform tax of 4.5 mills. The remainder of the bar shows the State aid necessary to supplement the local contribution. Where a district would receive more than it now receives, the necessary State aid is broken up into present and additional aid. This, as may be seen from the chart, varies from nothing in the wealthy communities to as much as $1,409.00 in the poorest community, assuming that the poorest districts are so organized as to be able to satisfactorily offer such a program of education. In the case of the poorest district shown at the bottom of the chart, this would be $591 more than it now receives.

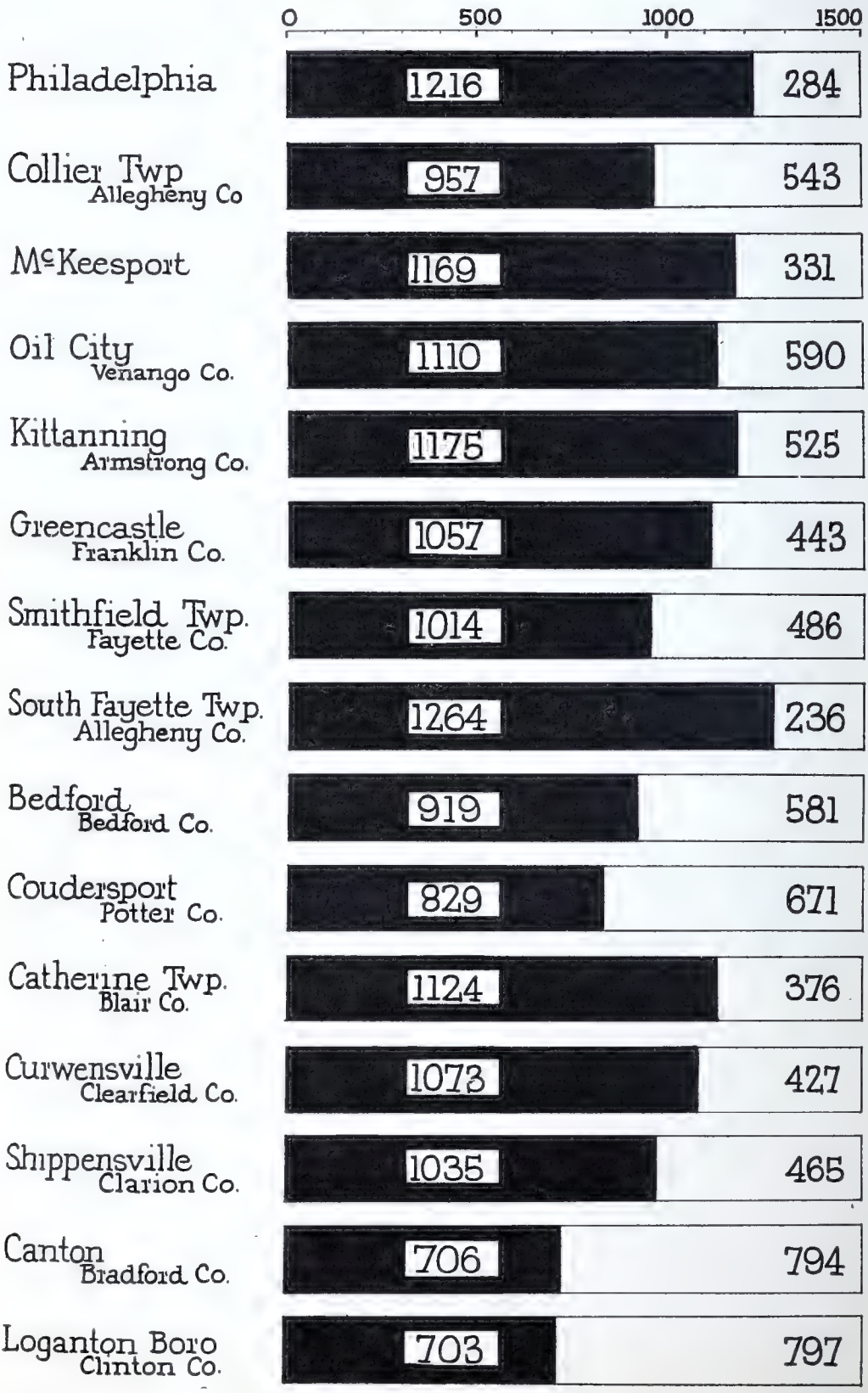
*The essential features of this plan were proposed by Dr. John A. H. Keith in an article entitled "Educational Opportunity as Related to School Revenue." *Pennsylvania School Journal,* January, 1923.

**Choice of taxables to be considered is discussed in Supplement I under the topic *Ability of School Districts to Support Education.* Determination of local rates to be used under various plans is discussed in Supplement I under the topic *Determining the Local Rate of Contribution.*

CHART 3

Preliminary Studies for Distribution of State Subsidies, with Tentative Contributions for State and Local Communities, applied to Fifteen Selected School Districts. Pennsylvania

$1500 - COMPLETE SUPPORT



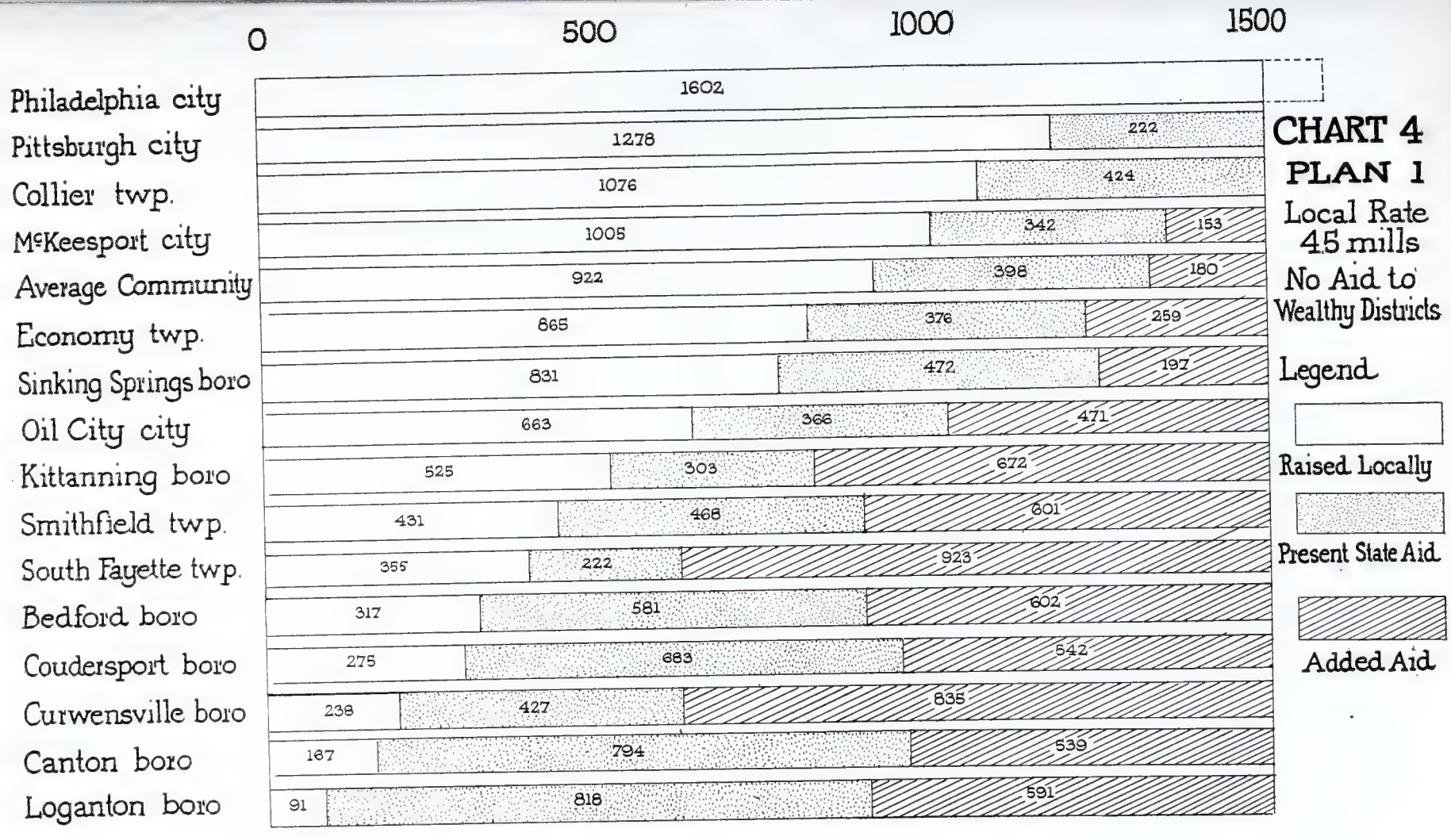
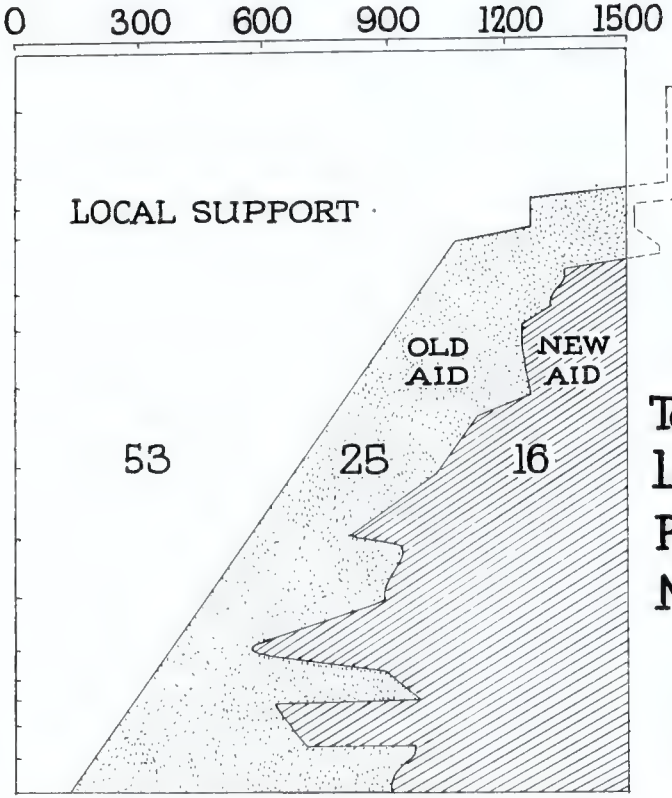

0
500
1000
1500
Philadelphia city
Pittsburgh city
Collier twp.
McKeesport city
Average Community
Economy twp.
Sinking Springs boro
Oil City city
Kittanning boro
Smithfield twp.
South Fayette twp.
Bedford boro
Coudersport boro
Curwensville boro
Canton boro
Loganton boro
1602
1278
222
1076
424
1005
342
153
922
398
180
865
376
259
831
472
197
663
366
471
525
303
672
431
468
601
355
222
923
317
581
602
275
683
542
238
427
835
167
794
539
91
818
591
CHART 4
PLAN 1
Local Rate
45 mills
No Aid to
Wealthy Districts
Legend
Raised Locally
Present State Aid
Added Aid

Chart 5 is similar to Chart 4, but in this case all of the districts of the State are blended so that the chart is like a single bar for the entire State. The wealthy districts are at the top and the poor districts at the bottom. The districts given in Chart 4 are entered in the margin to indicate their position among all of the districts in the State. The wide section at the top represents Philadelphia. The narrow section immediately below Philadelphia is Pittsburgh. The blank space at the left represents the amount raised locally by a 4.5 mill tax. The mottled section in the middle represents State aid. The crosshatched section at the right represents the additional aid necessitated by equalization under this plan.

$1500 Program - 4.5 Mill Local Rate
Plan 1 Basis



Philadelphia

Pittsburgh
Collier
McKeesport

Average Community
Economy

Sinking Springs

Oil City

Kittanning

Smithfield

South Fayette
Bedford
Coudersport
Curwensville

Canton
Loganton

CHART 5

Proposed Plan to Equalize a $1500 Minimum Program per unit of Educational Need.

Total Cost of Program	$94,000,000
Local Contribution	53,000,000
Present State Aid	25,000,000
New State Aid	16,000,000

To use this plan would require the elimination of the present State aid system and the use of the fund in a more advantageous manner. The dotted line at the right of Chart 5 shows the amount of aid wealthier districts would lose under this plan. The total amount of State aid required to finance the $94,000,000 minimum program, according to this plan, would be approximately $41,067,640. This is approximately $16,045,364 annually in excess of the amount now provided by the State for the public schools. Theoretically, this plan gives as good results as the plan of complete State support.

It is the plan which uses the smallest possible proportion of State support. Localities cannot be required to contribute at a higher rate than required to support the minimum program in the wealthiest districts without throwing undue burden upon all but the wealthiest districts.*

DISTRIBUTION BY A COMBINED LARGE AND SMALL FUND PLAN

The plan just considered has what may be considered an objectionable feature. It takes away from the wealthy districts State aid which they have been receiving. While they have no vested interest in the continuation of such aid, they have some right to expect its continuation. This difficulty can be avoided by the plan shown on Chart 6. This plan allows present State aid to stand and supplements it by the Small Fund Plan. By this plan the local contribution would be less—3.5 mills instead of 4.5 mills. The blank part of each bar indicates the contributions of the localities at the rate of 3.5 mills. The mottled part of each bar indicates the amount of State aid per unit now received by the districts. The crosshatched part of each bar indicates the additional aid that each district would receive. Chart 7 shows the similar chart for the entire State. It bears the same relationship to Chart 6 as Chart 5 bears to Chart 4. Inasmuch as this plan demands that a smaller amount of local contribution shall be required, the amount of State support required is proportionately larger. The annual amount of State support that would be required in excess of that now provided would be, on the basis of 1927 figures, $27,411,665.

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*Mort, Paul R., *State Support for Public Schools,* p. 26, Bureau of Publications, Teachers' College, Columbia University, 1926.

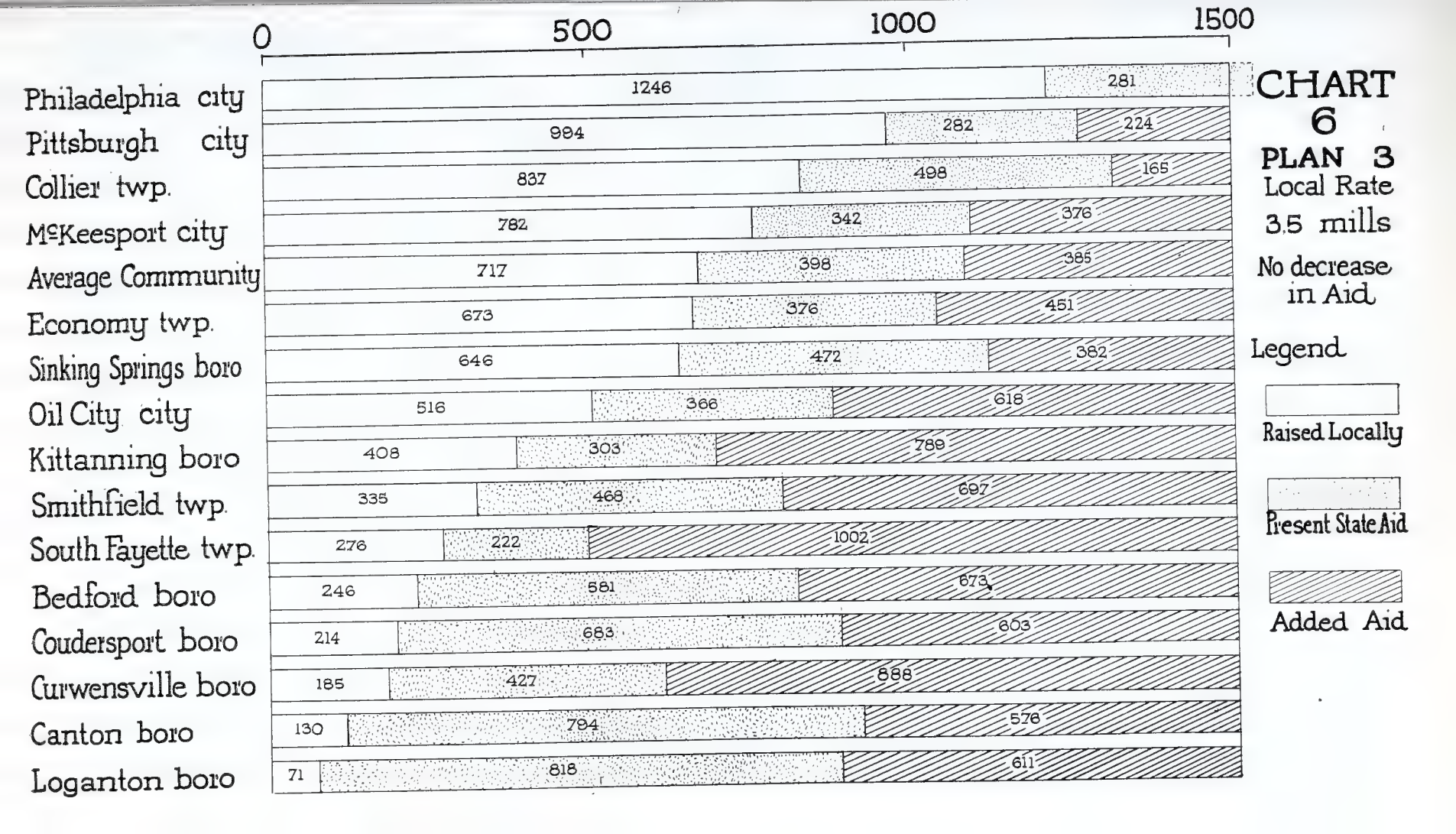

0
500
1000
1500
Philadelphia city
1246
281
Pittsburgh city
994
282
224
Collier twp.
837
498
165
McKeesport city
782
342
376
Average Community
717
398
385
Economy twp.
673
376
451
Sinking Springs boro
646
472
382
Oil City city
516
366
618
Kittanning boro
408
303
789
Smithfield twp.
335
468
697
South Fayette twp.
276
222
1002
Bedford boro
246
581
673
Coudersport boro
214
683
603
Curwensville boro
185
427
888
Canton boro
130
794
576
Loganton boro
71
818
611
CHART 6
PLAN 3
Local Rate
3.5 mills
No decrease in Aid
Legend
Raised Locally
Present State Aid
Added Aid

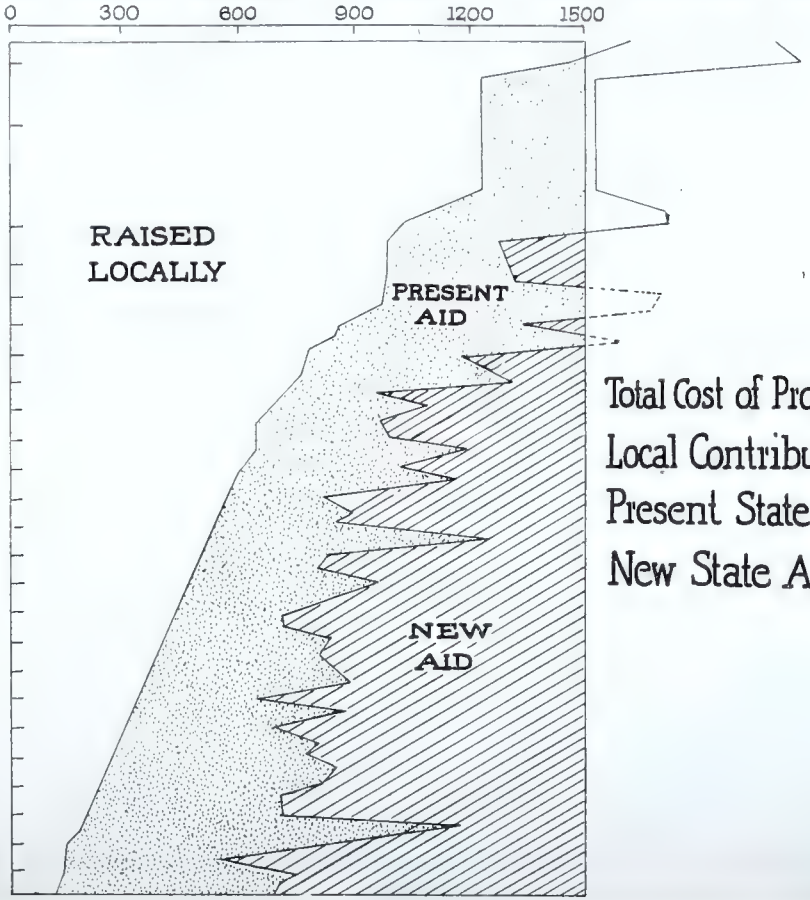
CHART 7 Proposed Plan to Equalize a $1500 Minimum Program per Unit of Educational Need - Plan 3 Basis

Illustrated by a combination of all districts arranged according to ability to support schools.

Reading city Berks county

Philadelphia city

Zerbe township Northumberland county
Pittsburgh city Allegheny county
Robinson township Washington county
Wilkes Barre city Luzerne county
Butler city Butler county
L. Providence township Montgomery county
Indiana township Allegheny county
Millvale boro Allegheny county
Corry city Erie county
S. Union township Fayette county
E. Carroll township Cambria county
Scranton city Lackawanna county
Bedford boro Bedford county
Lincoln towship Somerset county
Souderton boro Montgomery county
Lehman township Luzerne county
Jeanette boro Westmoreland county
Lewistown city Mifflin county
New Milford township Susquehanna county
Paint township Northumberland county
Greenfield township Blair county
Farmington township Warren county
Broad Top township Bedford county
Todd township Huntingdon county



Total Cost of Program	$94,000,000
Local Contribution	42,000,000
Present State Aid	25,000,000
New State Aid	27,000,000

There are, of course, intermediate plans which deal differently with these same factors. It would be possible, for example, to guarantee communities any percentage of the present State aid that would appeal to the Commission as equitable. If communities were guaranteed one-half of the present State aid, the $1,500 program could be equalized with approximately $46,929,021 which is in the neighborhood of $22,000,000 in excess of the present State aid.

Table VII summarizes the local rates and necessary State aid for three plans of supporting a $1,500 program. Table VIII shows how each of these plans would affect each of 20 districts representing various degrees of ability to support schools. It shows both total aid and amount per teaching unit.

TABLE VII

SUMMARY OF COST OF $1500 PROGRAM ACCORDING TO VARIOUS PLANS OF STATE SUPPORT

	Local Rate	State Aid	Required Annual
	Mills	Total	Additional
Plan I—No aid to wealthiest districts	4.5	$41,067,640	$16,045,364
Plan II—Half of present aid guaranteed	4.0	46,929,021	21,906,845
Plan III—All present aid guaranteed.	3.5	52,433,941	27,411,665

TABLE VIII

SELECTED DISTRICTS IN PENNSYLVANIA AS AFFECTED BY THREE PLANS OF STATE SUPPORT

Inequality of Burden—5 percent

District	Full Value per Teaching Units in Thousands	Present Aid		Plan 1—4.5 Mills No Aid to Wealthiest Districts		Plan 2—4.0 Mills 50% Present Aid Guaranteed		Plan 3—3.5 Mills All of Present Aid Guaranteed	
		Total	Per Teaching Unit	Total	Per Teaching Unit	Total	Per Teaching Unit	Total	Per Teaching Unit
Philadelphia city	355.9	2,571,930	281	.....	.....	1,285,965	141	2,571,930	281
Pittsburgh city	284.1	1,007,793	282	785,094	220	1,292,580	362	1,800,069	504
Collier twp.	239.1	11,080	498	9,443	424	12,105	544	14,767	664
McKeesport city	223.4	122,360	342	177,050	495	217,852	606	257,053	718
Average Community	204.8	.....	398	.....	578	.....	681	.....	783
Economy twp.	192.2	1,880	376	3,176	635	3,656	731	4,136	827
Sinking Springs boro.	184.6	5,625	472	8,406	706	9,457	794	10,508	882
Summit twp.	107.3	7,220	401	13,800	767	15,265	849	16,730	930
Oil City city	147.4	52,903	366	120,958	837	131,617	910	142,275	984
Kittanning boro.	116.7	21,371	303	68,851	975	72,973	1,033	77,094	1,092
Greencastle boro.	116.2	8,433	443	18,612	977	19,797	1,035	20,826	1,093
Smithfield twp.	95.7	2,890	468	6,595	1,069	6,891	1,117	7,186	1,165
So. Fayette twp.	78.8	14,588	222	75,302	1,144	77,908	1,183	80,514	1,223
Bedford boro.	70.4	14,553	581	29,622	1,183	30,504	1,218	31,386	1,253
Coudersport boro.	61.1	16,115	683	28,852	1,223	29,579	1,253	30,306	1,284
Catherine twp.	54.6	2,928	376	9,757	1,254	9,970	1,281	10,182	1,309
Curwensville boro.	52.8	13,551	427	40,044	1,262	40,883	1,289	41,722	1,316
Shippensville boro.	46.1	3,954	464	10,998	1,291	11,196	1,314	11,394	1,337
Canton boro.	37.1	18,965	794	31,854	1,333	32,298	1,351	32,742	1,370
Loganton boro.	20.3	3,908	818	6,733	1,409	6,782	1,419	6,830	1,429

Of the various plans proposed, the one shown in Charts 6 and 7 is probably the best. It has all of the merits so far as equalization is concerned that are possessed by the other plans and it has the further merit of disturbing in the smallest degree the financial plans of the wealthier districts.

There are a number of ways in which such a plan could be expressed in law. The present law groups districts into broad categories according to the ability to pay and, within certain limits provides for greater aid to poorer districts. This plan could be refined by the method proposed by Updegraff and King.*

In applying this method to the proposed program we would use as the State standard true valuation per teacher, that true valuation which would yield $1,500 on a 3.5 mill tax. This would be $1,500 ÷ 3.5 mills or approximately 429 thousand dollars. The bill should provide for computing for each district $3.50 State aid for each thousand dollars by which its full valuation of property per teaching unit falls short of 429 thousand dollars. From this amount, present State aid should be subtracted. The result would be the amount of equalization aid to which the district is entitled. The law could be written in this manner much more simply than the law proposed by Updegraff and King, for the reason that the present proposal is distinctly an equalization plan.

It is possible, however, to obtain the same result without the necessity of computing a unit figure. The Maryland plan described in Chapter VII of this report uses gross figures instead of unit figures. The present writer found the Maryland plan more satisfactory in the development of the recent State aid legislation in New York State.** According to the Maryland plan, the bill would read somewhat as follows:

> In addition to aid to school districts provided by the Act of May 18, 1911, P. L. 309, with the supplements and amendments thereto, there shall be apportioned and paid to school districts the amounts determined by the Superintendent of Public Instruction as hereinafter provided. In the year beginning the first day of July, 1929, and each year thereafter, the sum of $1,500 should be allowed for each elementary teaching unit and the sum of $1,800 for each high school teaching unit.
>
> There shall be deducted from the amount so allowed for elementary teaching units and high school teaching units in the public schools of each district the total of all other State and Federal aid paid to such school districts for the year for which the apportion-

*Updegraff, Harlan and King, Leroy A., *A Survey of the Fiscal Policies of the State of Pennsylvania In the Field of Education,* December, 1922, p. 70.

**See Paul R. Mort, *State Aid for Public Schools In the State of New York—A Basic Inquiry Made for the Special Joint Committee on Taxation and Retrenchment,* Report of the Special Joint Committee on Taxation and Retrenchment, State of New York, Legislative Document, 1925, No. 97, and Paul R. Mort, *Increased State Aid for Public Schools,* Report of Special Commission on Financing Education In Cities, State of New York, Legislative Document, 1926, No. 92, also New York State School Laws, Section 491-b.

ments authorized by this act are made, plus an amount equivalent to $3.50 on each thousand dollars of full valuation of taxable property within such district. The balance remaining after such deduction, if any, shall be apportioned and paid to each such school district in the same manner and at the same time as are other apportionments for schools provided under this section.

IS THE COST OF SUCH A PLAN REASONABLE?

From an economic standpoint, such a plan is not prohibitive. The adoption of such a plan would raise the amount of State support to public schools from a little over $25,000,000 to approximately $52,000,000 annually. This is approximately a fourth of the expenditure for education in the State. Table IX shows a comparison of the expenditure of education in Pennsylvania and the part provided by the State since 1855. It will be noted that the part carried by the State has decreased since the beginning of the century. The proposed State aid would not raise the percentage provided by the State above the 1895-97 level. This percentage is not as high as is found in a number of States. The State of New York, for example, now pays approximately 40 percent of the cost of the public schools.

TABLE IX

STATE AND LOCAL EXPENDITURES FOR EDUCATION IN PENNSYLVANIA

Biennium	Total Expenditure	Current Expenditure Only	State Aid	Percent of Expenditure Paid by State	
				Current	Total
1855-1857	$3,482,684	$2,716,274	$329,062	12%	9%
1865-1867	7,335,343	5,753,437	463,276	8	6
1875-1877	13,850,320	11,643,018	1,551,991	13	11
1885-1887	16,544,084	13,544,846	1,605,755	12	10
1895-1897	29,954,896	23,361,186	8,828,781	38	30
1905-1907	47,325,076	38,288,070	9,008,698	24	19
1915-1917	102,959,420	82,539,619	12,726,504	15	12
1925-1927*	379,399,063	255,943,578	47,000,525	18	12

*Includes Philadelphia.

A more fundamental explanation of the fact that economically the State is able to take this step lies in the fact that the State, as it is now functioning through localities, is supporting a much more extensive program on the average than the proposed plan would equalize. The plan proposed shifts part of this burden from localities to the State, leaving the decision of whether the added aid shall result in expansion of the present program or the reduction of taxes to the localities themselves. In other words, the addition of $27,000,000 aid, while it means expansion in many poorer districts, will not necessarily result in $27,000,000

expansion in the expenditures for education. In districts that are already expanding $1,500 per unit, additional aid, if the districts so willed, could be used for the reduction of taxes that are at present inequitably high. In a very real sense, then, any expansion in such districts would come from local taxes.

STEPS TOWARD A $1500 PROGRAM

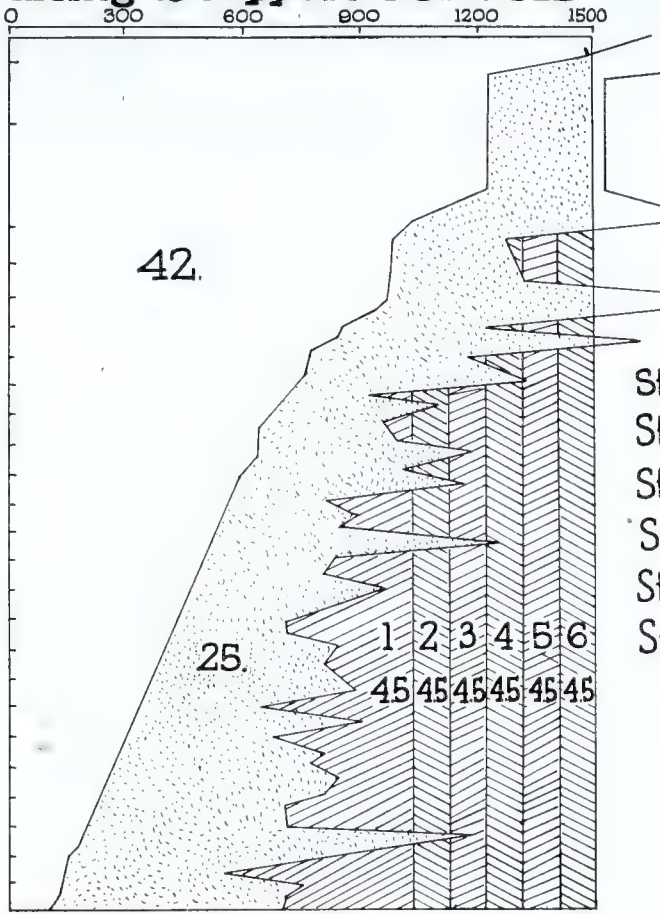
Whether Pennsylvania is practically able to expand its aid to education by such an amount at the present time is another question. Whatever is done, however, should be done in the light of a satisfactory program. Whatever the State does should be a step in the proper direction. To facilitate a consideration of possible lesser expansion of the State's participation in school support, Chart 7 has been reproduced as Chart 8, with the added aid divided into six approximately equal steps. The first of these steps would equalize up to a $925 level. The other step would be $1,075, $1,200, $1,300, $1,400, and $1,500. Each step would require an additional amount approximating four and one-half million dollars. The six steps and the cost as computed on 1927 data are given in Table X.

CHART 8 Proposed Financing Plan with New Aid Divided into Six Equal Steps Illustrated by a Combination of all Districts Arranged According to Ability to Support Schools.

Reading city Berks county

Philadelphia city

Zerbe township Northumberland county
Pittsburgh city Allegheny county
Robinson township Washington county
Wilkes Barre city Luzerne county
Butler city Butler county
L. Providence township Montgomery county
Indiana township Allegheny county
Millvale boro Allegheny county
Corry city Erie county
S. Union township Fayette county
E. Carroll township Cambria county
Scranton city Lackawanna county
Bedford township Bedford county
Lincoln township Somerset county
Souderton boro Montgomery county
Lehman township Luzerne county
Jeannette boro Westmoreland county
Lewistown city Mifflin county
New Milford township Susquehanna county
Paint township Northumberland county
Greenfield township Blair county
Farmington township Warren county
Broad Top township Bedford county
Todd township Huntingdon county



New State Aid
$27,000,000
New Aid Made Available in 6 Steps, each Step $4,500,000.

Step 1	$925	Minimum
Step 2	1075	"
Step 3	1200	"
Step 4	1300	"
Step 5	1400	"
Step 6	1500	"

TABLE X

SIX STEPS LEADING TO A $1500 PROGRAM

Step	Extent of Program Equalized		Additional Aid	Required Annually
	Elementary Unit	High School Unit	Increase Due to This Step (Per Year)	Total Increase Over Present Aid (Per Year)
1	$925	$1,110	$4,646,067	$4,648,067
2	1,075	1,280	4,667,376	9,313,443
3	1,200	1,440	4,637,705	13,951,148
4	1,300	1,560	4,085,516	18,036,664
5	1,400	1,680	4,572,921	22,609,585
6	1,500	1,800	4,802,080	27,411,665

At the end of the second section preceding, a method has been given for expressing the proposed program in law. It is a simple matter to make the necessary changes to provide for as many steps as are desired. For example: if it were considered desirable to take the six steps given above in six successive years, for the sentence beginning—"In the year beginning the first day of July, 1929, and each year thereafter," there should be substituted the following:

> For each of the years beginning the first Monday of July, 1929, 1930, 1931, 1932 and 1933, the sum of $925, $1,075, $1,200, $1,300 and $1,400, respectively, shall be allowed for each elementary teaching unit and the sum of $1,110, $1,390, $1,440, $1,560, and $1,680, respectively, shall be allowed for each high school teaching unit. In the year beginning the first day of July, 1934, and each year thereafter, the sum of $1,500 shall be allowed for each elementary teaching unit, and the sum of $1,800 for each high school teaching unit.

FACTORS OPERATING TO REDUCE COST

The computations used above have been made on the basis of all districts in the State. The next chapter proposes certain important limitations upon districts in receiving additional aid. Districts not properly organized would be barred from complete participation. In the first years of operation this would reduce the estimated cost a substantial amount.

The computations given above are also based upon the assumption of continuation of all present aid. The continuation of present aid to the wealthiest districts is only justified if a program is laid out that promises in the early future to eliminate the differential in favor of such communities by the proper increase to all other communities. As the plan developed, it could not practically be based upon the tax rate necessary in the ablest district to supplement present State aid—the necessary procedure to reach complete equalization of burden. For this reason, a guarantee of present aid would favor such districts even after the

equalization plan proposed is in complete effect. Such unusual differentials exist in comparatively few cases but require a total of $3,652,291 State aid that is not justified by the program proposed. The elimination of the guarantee of any aid over and above the amount necessary to provide a $1500 program is justified. Such districts can carry their school program upon such a low true tax rate that this could in no case be considered as imposing hardship. There are districts in the State that can raise $1500 or more per teaching unit with a 3.5 mill tax on the full value of property. Under such a plan these districts would receive no aid at all.

It should be said that even under such a plan, any district that can raise more than $1500 per elementary teaching unit by taking the equivalent of a 3.5 mill tax on the full value of property is shifting part of its fair burden to the districts that receive State aid.

A ruling that would not be as far reaching but would work in the proper direction could be adopted. All communities that do not receive equalization aid could be withheld from receiving funds from present aid laws in excess of the amount received in 1928. Under such a ruling an expanding district would soon come under the equalization law, since the cost of its program would increase without a corresponding increase in State aid. Such a ruling to be effective at once, with the more drastic ruling made to take effect in five years for all districts not at that time within the equalization law, might prove a good method of attack. Such a ruling would read somewhat as follows. No district not entitled to equalization aid shall receive from other provisions State aid in excess of the total State aid received during the year beginning on the first Monday of July, 1928. After the first Monday of July, 1934, no district shall receive State aid in excess of the difference between the equivalent of the yield of 3.5 mills on the full value of property in the district and the cost of the minimum program provision for the equalization of the burden of which is made by law.*

CHAPTER VI

SPECIAL CONDITIONS TO BE MET IN THE ESTABLISHMENT OF AN EQUITABLE FINANCING PLAN

NON-RESIDENT PUPILS

There are two ways of dealing with pupils attending schools in districts other than their home districts. The simplest plan, from the standpoint of computing equalization allotments, is to consider non-resident and resident pupils alike in computing the cost of a minimum program in a district. Under this plan the State pays to the district offering the

*EDITOR'S NOTE: This proposal was not incorporated in the preliminary report of the bill included in this report.

schooling an amount of additional State aid equivalent to the cost for the pupils of the minimum program. For example: in a large school in which twenty-three pupils are counted as equivalent to a high school teaching unit, each non-resident pupil adds 1/23 of the cost per teaching unit. If the cost per teaching unit is $1,800, each non-resident pupil adds 1/23 of $1,800, or $78, to the cost of the minimum program considered in computing the State aid. This, in effect, adds $78 to the State aid which the district would receive if the non-resident pupil were not counted. If the non-resident pupil were counted in the district in which he resides, that district would be allotted $78 on his account. The effect of this plan, therefore, is to transfer $78 from the sending district to the district offering the schooling. Under such a plan, it would be equitable for the sending district to pay the receiving district tuition covering the excess of the cost of education in the receiving district over the $78 minimum. This principle would, of course, operate only in those districts receiving sufficient State aid to cover the cost of the minimum program for the non-resident pupils. Under this plan, the reports from school districts need not make any differentiation between resident and non-resident pupils.

The second plan is to count only resident pupils in determining the cost of the minimum program in a district. Under this plan, the rates for computing the number of teaching units to be counted for a district is determined by the total average daily attendance of all pupils resident and non-resident. In the actual computation, however, only resident pupils are counted. To the results obtained from resident pupils, there must then be added the cost of offering the minimum program to pupils residing in the given district but attending schools in other districts. For example: a pupil attending a high school with an average daily attendance of 200 or more in another district would add 1/23 of a high school unit to the cost of the minimum program in his own district. If, however, he attended another district's high school in which the average daily attendance was but twenty-five, he would add a greater amount to the cost of the minimum program in his own district. Since the school of twenty-five pupils would receive 2 2/3 teaching units for twenty-five pupils, the cost of educating this pupil would be 1/25 of 2 2/3 high school units, or approximately 1/12 of a teacher unit. Under this plan, each district would be responsible for paying the entire cost of tuition of pupils which it sends to other districts.

From the standpoint of equity, the two methods give identical results. That this is true is perfectly clear when the support plan provides for complete equalization. In such a case, the final results are identical. When complete equalization is not provided for, however, those districts that receive no State aid do not receive, under the first plan, any tangible recognition of the cost of supporting the minimum program. The fact that such districts do not receive State aid, how-

ever, is an indication that they are unduly favored by the support plan. All districts that do not receive equalization aid are unduly favored by an equalization plan. The State is, therefore, justified in demanding that such districts provide the minimum program of education to as many pupils as should, in reason, be sent to their schools. Such a demand would operate to cut down the unjustified favor with which the State support plan deals with such communities. It is impossible, under the equalization plan, for such a plan to reduce any district to the point that it is inequitably treated. The moment that the addition of non-resident pupils increases the cost of the minimum program to the point that the uniform local rate of contribution to the minimum program added to other State funds does not provide ample support, such a district becomes entitled to equalization aid. Considered from this viewpoint, the first plan operates to improve the support plan from an equalization standpoint. This, together with the fact that the first plan is much simpler to administer, makes the first plan the favored plan.

There is an objection to the first plan which is difficult to overcome, however. This is the fact that the equity in this plan is not obvious. In the proposed bill, the first plan has been used. In the wording of the bill, an attempt has been made to suggest the principle upon which the equity of the plan rests. This has been done by calling attention to the fact that non-resident and resident pupils both are considered in computing the cost of the minimum program in the district and defining the limits to which sending districts are responsible for additional tuition.

The illustrations in this section have been drawn from high schools. The proposal in the bill, however, operates for children of all grades.

In this plan of dealing with non-resident pupils, the State automatically transfers tuition funds to the extent of the cost of the minimum program from the sending district to the receiving district. For this reason, a district offering education to non-resident pupils may properly charge tuition only in excess of the cost of the minimum program. The equalization law should, therefore, carry some such provision as the following:

> No district may charge tuition for any pupil greater in amount than the excess of the per pupil cost for the maintenance of the school over the per pupil cost for the operation of the State's minimum equalized program of education, as computed from the provisions of this law, omitting the cost of transportation from consideration.

Continuation Schools:

Upon first thought it would appear that a special clause would need to be written into the law to care for continuation schools. As a matter of fact, however, continuation school attendance should be considered in the same manner as other elementary or secondary school at-

tendance. It is, therefore, not necessary to make special mention of continuation schools in the law. It is necessary, however, for the Department of Public Instruction to adopt a ruling defining the number of hours per week which will be considered as equivalent to a day of attendance, for example: If four hours a week in continuation school is considered equivalent to a day in elementary or high school, as the case may be, five pupils attending continuation school four hours a week each would be equivalent to one pupil attending full time school five days.

Provision should be made for a separate report of elementary and secondary attendance in continuation schools.

VOCATIONAL SCHOOLS:

For similar reasons, no special mention is necessary for vocational education. Attendance in vocational classes may well be treated as high school attendance.

KINDERGARTEN AND JUNIOR COLLEGES:

In the proposed law given in Form 2, page 173, attendance figures for kindergartens and junior colleges are not counted. These are omitted because neither institution is universal in the State.

To be considered a part of the State's minimum program of education, their activity or opportunity must fall into one of the following classes:

1. Any activity or opportunity that is offered to children in all districts of the State may be considered as a part of the State's minimum program of education.

2. Any activity or opportunity not offered in all districts of the State, but which, due to conditions reasonably not within control of the localities are necessary in order to offer the minimum program, or to supplement its peculiar shortcomings, may be considered a part of the minimum program.

3. Any activity or opportunity offered in lieu of any element of the minimum program which is universal throughout the State, may be considered a part of the minimum program for the district concerned.

Elementary and secondary education comes under the first category. The consideration of cost of transportation and cost of living comes under the second category. Vocational education and continuation schools come under the third category. While it may prove demonstrable that kindergartens or even junior colleges are necessary in order to make up peculiar deficiencies in the State's minimum program, such demonstrations have not as yet been forthcoming.*

It is accordingly recommended that the cost of kindergartens and junior colleges be considered local charges. This should not be taken

*Wm. E. Wirt offered some such reasons for developing the work-study play schools in Gary, Indiana. A good presentation of these reasons is given in: John G. Rossman, "What Gary Is Doing for Its Children," *Teachers' College Record*, XXVII, 279-292, December, 1925.

as in any way an attack on either institution. The support of such more adequate educational opportunities than the State requires is properly a function of the localities.

The above discussion considers the junior colleges in its present stage as a more or less sporadic development in scattered localities. Should the junior college become a universal offering in the State, it would then come under the first category. Again, the junior college might be considered as a part of the State's higher educational opportunities to be supported entirely by the State.

A DEFINITE STATE FUND *vs.* A DEFINITE PROGRAM

In the discussion of this chapter it has been assumed that it is more desirable for the State to set up a definite program of education than for it to define specifically the amount of the equalization fund. Under the plan discussed, the amount of equalization aid would vary from biennium to biennium, if the present State aid laws are left in the statutes, because we would expect the equalization fund to increase somewhat in proportion to the increase in average daily attendance within the State. This is not the only factor affecting the amount of the equalization fund, however. It is affected by changes in the valuation of property also. If the valuation of property in the State increases less than school attendance, the equalization fund will increase more rapidly than school attendance. Because of the difficulty of predicting the exact fluctuations over a period of time, it may appear desirable to some to set a given equalization fund which can stand from biennium to biennium. This is entirely feasible so far as writing the law is concerned. An example of this is given in the equalization legislation recently passed in the States of Alabama and Florida. In these cases a given equalization fund was set up and the extent of the minimum program to be equalized was determined by the amount of this fund.

The difficulty with this plan is that it sacrifices the convenience of the districts to the convenience of the State. With a given program defined in the law, a school district may make its plans sufficiently far ahead to make possible a careful budget. If, however, the State fund is made constant, the amount of aid to be received by any district is affected by fluctuations throughout the State. On the one hand, this tends to encourage bad practice in local budget procedure since the district does not know how much aid it may expect to receive from the State; on the other hand, it is a handicap to educational progress since the indefiniteness of the State's participation in school support tends to discourage progressive action on the part of local communities.

On the whole, it seems to be better practice to allow the State to suffer the inconvenience of a flexible fund than to pass that inconvenience back to hundreds of school districts.

In case it would be desired, however, to express the equalization law in this manner, it is necessary only to add after that sentence in the law which defines the extent of the minimum program a limiting statement such as follows:

> In the year beginning the first day of July, 1929, and each year thereafter, the sum of $1,500 shall be allowed for each elementary teaching unit and the sum of $1,800 for each high school teaching unit, provided, that if the equalization fund appropriation in this act is not sufficient to equalize a program of this extent, so much as possible of the indicated sums shall be allowed.

THE RELATION OF THE FINANCING PLAN TO THE STATE'S MINIMUM PROGRAM

An analysis of the responsibility of the State for education as discussed in this chapter, summarizes the duty of the State as follows:

1. To define a minimum program of education to be equalled or exceeded by every community in the State.
2. To provide for the financing of such a program in such a manner that the burden will be distributed upon the people in all localities according to their tax-paying ability.
3. To provide for the control and financing of public schools in such a manner that localities will be given the control, taxing power and leadership which will permit and encourage them to offer a more adequate program of education than the State itself requires.

Thus far this chapter has dealt with the financial aspects of these three points. It develops an index of the cost of an equivalent minimum program of education in all localities, and proposes a financing plan that will distribute the burden of the minimum program of education in an equitable manner, without exhausting the local tax sources reasonably available for the support of education.

Problems closely associated with this study are (1) the analysis of the present standards set by the State with respect to their adequacy to insure as good an educational program to every boy and girl in Pennsylvania as can be purchased with the financial arrangements proposed, and (2) the analysis of the present arrangements for the local control of education with respect to their adequacy to insure the proper use of the power given localities to offer a more satisfactory program of education than the State requires.

An analysis of the present program has been made available by the Department of Public Instruction and is presented in Chapter VII. From this analysis some of the shortcomings in the present minimum program may be readily noted. Among them may be mentioned inadequacy of the present local district organization, inadequacy of provisions for supervision, particularly in the fourth-class districts, the shortcomings in mandatory provisions governing the transportation of pupils, and the loop-hole in the school attendance laws that permits certain classes of children to avoid school attendance.

Theoretically, it would be possible to incorporate in the equalization law requirements which would strengthen the present minimum program. The question may well be raised, however, as to the advisability of combining a finance bill too closely with the various aspects of the minimum program. The difficulties in such a plan are obvious. Issues as to the distance which the State should go in one line or another rightfully arise. The inclusion of such issues in a finance bill tends therefore to divide opinion unnecessarily. It may then well be proposed that the development of the State's mandatory legislation, while it should go hand in hand with the development of the financing plan, should not necessarily be coupled up with the financing bill. Historically we have found the development of the two quite unrelated except where the financing plan has developed in the haphazard fashion that has characterized all payment for effort programs that have been enacted into law. The passage of mandatory legislation has often been retarded by the fact that an adequate system of financing was not available. By the same token, the establishment of a scientific basis of financing a program of education facilitates the development of a minimum program item by item. In such a plan of development each item may be considered on its merits, always, of course, with consideration given to the proper function of the State in the program of education.

It is not the purpose of this discussion to suggest that the consideration of additional mandatory legislation is not within the province of the Commission. A consideration of the minimum program may justifiably lead to important limitations to the granting of aid where such limitations are considered necessary for safeguarding progress or preventing waste.

In case the Commission makes proposals for increasing the requirements in certain lines, it is suggested that such provisions be made in separate bills. The writer recommends that in the event of such action, the Commission make clear that such proposals are not essential to the financing plan proposed but that legislation in such fields is considered desirable either at once or in the near future. The proposed bill sets up the relationship that should exist between any such new legislation and the finance plan in the following manner:

> In order to participate in any appropriations made in accordance with the provisions of this act for the equalization of educational opportunity, a district shall comply with the regulations and standards now prescribed in the School Code or which shall hereinafter be enacted into legislation or formulated by the Superintendent of Public Instruction in accordance with law for the equalization of educational opportunity. Failure to meet any of the standards so determined shall result in the reduction of State aid otherwise available under the provisions of this act by an amount reasonably sufficient in the judgment of the Superintendent of Public Instruction to meet the current cost of maintaining such standards.

PART III

RELATED STUDIES

By H. E. Gayman, D. E. Crosley and Robert C. Shaw, with the co-operation and assistance of other members of the State Department of Education. The portion dealing with the Maryland Equalization Plan was prepared and presented by Dr. Albert S. Cook.

CHAPTER VII

PAST AND PRESENT CONDITIONS IN THE EQUALIZATION OF EDUCATIONAL OPPORTUNITIES IN PENNSYLVANIA

HISTORY OF DISTRIBUTION OF STATE SUBSIDIES FOR EDUCATION IN PENNSYLVANIA

I—School Support Previous to 1834

(1) *Charity Education*

Previous to the passage of the free school act in 1834, Pennsylvania had made vigorous efforts to develop a system of education that should guarantee the education of all poor children. Acts passed by the General Assembly in 1802, 1804, 1809, 1824, 1825, and 1826 were all designated to make effective the principle that all poor children should receive an education "gratis."

The administering of these laws was a part of the poor relief of the respective counties. Briefly, the method was to ascertain from the guardians and overseers of the poor the number of poor children deserving of education in each township, borough or city; certify the number to the commissioners of the county; determine from the schoolmasters the cost of schooling and pay such cost from the county treasury or in the case of first-class cities from the city treasury.

Such education, therefore, as was provided at public expense was wholly administered and supported within the county.

(2) *Academies*

During this period we find also the rise of academies. From the time the General Assembly granted the charter to the Germantown Academy in Philadelphia in 1784, until the granting of the charter to the Smethport Academy in 1829, sixty-one academies had been established. In practically every instance, the act establishing academies carried with it an appropriation or grant from the Commonwealth ranging from $1,000 to $5,000. The great majority of these grants were for the amount of $2,000. In some instances land was given to the academy; *e. g.,* in 1788, the Reading Academy received 5,000 acres of land, and in 1814, 448 acres of land. Conditional in practically every instance with the appropriation to these academies was the provision that *a certain number of poor children* be instructed free. The Pittsburgh Academy had as its allotment 10 poor children; the number common for the different academies was four or five poor children with the provision that if more than the alloted number of poor children applied, the term of attendance for each pupil should be not more than two years. The early idea of opportunity for all children is here evident.

The implication seems clear that this type of education was extremely unsatisfactory. It, of course, placed the stigma of poverty upon all those who were educated gratis and sentiment was growing for a general system of education. In the year 1827 a bill was introduced in the General Assembly to provide a fund in support of a general system of education in Pennsylvania. This bill was not passed.

(3) *The Creation of a Common School Fund*

Anticipating the establishment of a system of free common schools, the Act of April 2, 1831, provided that certain moneys arising from the sale of lands, and other sources, should be set apart for a common school fund, to be held by the Commonwealth, for the use of said fund, at an interest of five per cent. The interest was directed to be added to the principal, until the proceeds thereof should amount to one hundred thousand dollars annually, when the whole was to be applied to the support of common schools. As of April 1, 1835, this common school fund contained $546,563.72.

II—THE FREE SCHOOL ACT OF 1834

(1) *First Appropriation for Common Schools*

The preamble of this act states in part—"Whereas the fund for common school purposes would soon reach the goal of $2,000,000 provision should be made by law for the distribution of the benefits of this fund to the people of the respective counties of the Commonwealth." This law made an appropriation of $75,000 from the school fund to aid the common schools, to be distributed among the several counties that should entitle themselves to it—namely, accept the provisions of the free school law. The year following 1835, $75,000 was again appropriated from the school fund for school aid.

(2) *Divisions and Districts, Units for Administration*

The administration of such education as would provide the poor gratis undoubtedly had its influence when the free school act of 1834 was framed. By this act, the city and county of Philadelphia, and every other county in this Commonwealth, became a unit known as a *school division*. The county influence in poor relief is here evident. The law further provided that every ward, township, and borough within the division should each form a *school district*. Provision was made for a board of school directors.

(3) *Local Taxation*

The county tax levy for schools was to be determined by an annual joint meeting of the county commissioners and one delegate from each board of school directors. At this annual meeting, decision was made whether or not a tax for the expenditure of each district be levied. If such tax was authorized by a majority of the joint meeting, it was appor-

tioned among the several districts as a county tax and collected as the usual county taxes, with the proviso, however, that no taxes should be less in amount than double the funds which may be furnished to said county or school division from the State treasury.

(4) *Taxable Bases of Distribution*

The distribution of the State appropriation as provided in this act ($75,000 was appropriated for the year 1835 and the same amount for the following year) was made to the treasurers of the school divisions, namely, county treasurers on the basis of the number of *taxable inhabitants* within the school division and this money again distributed by the county treasurer to the different districts in proportion to the *taxables of said district.*

(5) *Additional Local Support by Vote of the People*

The law further provided that within 20 days after the delegate had attended this county meeting, the people of the individual school districts should assemble in their respective districts to hear the report from the delegate to the county meeting; to receive a report from the school directors on the conditions of the schools, and to decide by a majority vote whether the individual district would raise for the current year a sum in addition to that determined on by the delegate meeting. If any such additional sum was authorized, the tax levy, the collection of the tax, and the distribution of the tax was handled locally.

Districts which did not accept the free school act operated under the poor laws as previously.

III—DISTRIBUTION MADE DIRECTLY TO SCHOOL DISTRICT

The law of 1834 was amended in 1836 and new legislation looking toward a more simplified system of free common schools passed in 1836 and 1838. The law of 1836 made the district the unit of administration.

Districts accepting the provisions of the free school act were authorized to levy such tax as the district thought necessary for school purposes. Provided, however, that it was not less than equal to nor more than *treble* the amount which the district was entitled to receive from the annual State appropriation. If additional sums were deemed necessary, they could be authorized only by a meeting of the taxable inhabitants of the district. (In 1848, school directors of local districts were given power to increase the amount sufficient to keep the schools open for not less than four, nor more than ten months of the year.) The law of 1836 also provided that the districts should certify to the State Superintendent that the sum raised locally was equal to the district's share of the annual State appropriation of $200,000. The county commissioners were notified of the amount each district should receive. Payments were made directly to the treasurer of the local district rather than through the county treasurer as under the provisions of the act of 1834.

IV—THE LAW OF 1838 MADE PROVISION FOR SPECIAL AID FOR SECONDARY SCHOOLS AND ESTABLISHED $1 PER TAXABLE AS A BASIS FOR DISTRIBUTION OF STATE APPROPRIATION

On the 12th day of April, 1838, the school appropriation was increased to a sum equal to one dollar for every taxable inhabitant of the Commonwealth, and was to be increased triannually with the increase of taxables. In addition to the above allotment of State appropriation the law provided that the Superintendent should add an amount of $50 for each of the secondary schools in any district.

No district was eligible to receive any State appropriation until it had certified to the Superintendent of Common Schools that a local tax levy had been made, which in no case could be less than equal to, nor more than *double* the amount of the State appropriation to primary schools to be received by the district for the last year.

Local taxation in excess of double the amount of State appropriation could be authorized only by a public meeting of the taxable citizens of the district.

V—A SPECIAL APPROPRIATION OF $500,000 FOR SCHOOL BUILDINGS

Pennsylvania during this period received a dividend from the surplus in the National Treasury. The cost of erecting proper school buildings was so burdensome that money available for proper instructional facilities was frequently inadequate. Governor Ritner in his message to the General Assembly strongly urged that $500,000 be definitely set aside for school building purposes, estimating that this amount would be equivalent to approximately $100 for each school. By resolution of April 3, 1838, $500,000 was so appropriated to the common school fund to be distributed according to the several laws regulating the distribution of such appropriations for building, repairing, or purchasing school houses or for education as deemed best.

VI—DISTRIBUTION OF SCHOOL FUNDS WITHIN THE LOCAL DISTRICT

Superintendent Thomas H. Burrowes, in 1839, issued a pamphlet entitled "Regulations for Common School Districts." Section IV of these regulations referred to the distribution of the school fund within the district and is as follows:

"(1) *All* the funds of the district, whether derived from State appropriations, district tax, or other sources, shall be subject to one and the same rule of distribution.

"(2) Each school or primary district, having not less than thirty, (or twenty-five or twenty, as the case may be), and not more than fifty pupils attending or desirous of attending school, shall be counted *one* full school; each having less than the foregoing minimum number, shall be accounted a *half* or *three-fourths* of a school, in proportion to its deficiency; and each having more than the maximum number, shall be accounted as *one and a fourth, one and a half, one and three-fourths, or a*

double school, in proportion to its excess of pupils. The schools (or primary districts), being thus proportioned, and the numbers and fractions of all being added together, the whole number thus produced, shall form the divisor, the whole amount of funds to be distributed the *dividend,* and the *quotient* or result, shall be the share of each school or district accounted as *one* full school; and the others shall receive more or less than a full share, in proportion to their fractional excess or deficiency, as previously determined.

"(3) No established school (or primary district) shall be denominated less than a *half* school, nor shall any be denominated more than a *double* school.

"(4) The distributive share of any school (or primary district) shall not be applied to the purposes of *instruction* until the cost of the school house be defrayed, or some definite arrangement made for its gradual payment, by annual installments out of the future share of the school or primary district, or from some other certain source."

VII—Taxables Remain the Basis of Distribution of State Appropriation from 1834 to 1897

The following from the appropriation act of 1844 as it related to public schools was typical of the method of distribution during the period from 1838 to 1897. It reads as follows:

"For common school purposes, the sum of two hundred thousand dollars; and the warrants to be issued by the Superintendent of Common Schools, to the several accepting school districts for the school year commencing on the first day of June next, shall be so apportioned, according to the number of taxable inhabitants in each accepting district, so as not to exceed the amount hereby appropriated."

The following in 1865 is also typical:

"The exact number of taxable citizens residing in each school district, as determined triennially by the county commissioners assisted by the assessors, and certified by county commissioners to the superintendent shall be the basis of distribution of the State appropriations."

VIII—Difficulties During 1838 to 1897

(1) The Standard of State Appropriation of $1 for Each Taxable (Law of 1838) Was Not Maintained by the General Assembly.

Extracts from State Superintendents' reports during this period indicate the amount available for distribution per taxable for various years as follows:

1845 — 57½ cents	1861 — 40 cents
1846 — 49 "	1864 — 39 "
1847 — 50 "	1865 — 38 "
1848 — 50 "	1867 — 42 "
1849 — 43 "	1872 — 62 "
1850 — 40 "	

1860 — Supt. Burrowes makes a plea for 60 cents per taxable.

(2) Failure on Part of Some Districts to Raise Their Local Share for School Support.

Townsend Haines, in his report of January 8, 1850, writes as follows: "In several districts, the directors have been in the habit of levying a tax sufficient to entitle them to a share of the State appropriation; of making a return thereof to the Superintendent and after having received their share of public money, of recalling their warrants from the collectors and supporting for a short period the schools of the district on the bounty of the State."

Comment to the same effect was made in the report of Superintendent C. A. Black, January 4, 1854.

(3) A Growing Sentiment That the Taxable Method of Distributing State Appropriation Favored the More Populous and Wealthy Counties.

The County Superintendent of Bradford County, in an annual report to the State Superintendent, states that the more wealthy counties (Lancaster cited as an illustration), (1) have more taxable wealth for local purposes and hence have a lower millage rate locally, and (2) have more families of wealth who send their children to schools other than the public schools and hence when appropriation is distributed on a per taxable basis have relatively more money per pupil in attendance at school.

State Superintendent Coburn in his report of 1865 voices the same sentiment as follows: "The way in which the money now appropriated is apportioned will greatly increase the local taxation in new districts. The following statistics taken from the report of 1864 will make that inequality evident:

"Lancaster County draws money for 29,869 taxables and supports 484 schools.

"Delaware County draws money for 6,863 taxables and supports 98 schools.

"Potter County draws money for 2,785 taxables and supports 112 schools.

"Sullivan County draws money for 1,174 taxables and supports 58 schools.

"Lancaster County, therefore, supports 1 school for every 61.7 taxables.

"Delaware County, therefore, supports 1 school for every 70 taxables.

"Potter County, therefore, supports 1 school for every 24.8 taxables.

"Sullivan County, therefore, supports 1 school for every 21.6 taxables.

"Potter and Sullivan counties, with sparse population and with resources but partially developed, must support more than double the number of schools for the same number of taxables that Lancaster and Delaware do."

IX—Attempted Remedies

(1) The school law of 1854 authorized the State Superintendent to pay State appropriation only to such districts whose schools were duly

shown by certification from the president of the board to have been open at least four months in the proper year.

(2) Provision Made for County Superintendents in 1854.

Schaeffer, in "Historical Notes on Pennsylvania's Public School System," 1910, states: "To prevent the misuse of public money, the policy was adopted of paying the school appropriation at the end of the year for which it was made, and the office of County Superintendent was created in order that a representative of the school department might visit the schools and see that they were kept in operation according to law."

(3) An Attempt Made to Distribute State Appropriation on the Basis of Pupils Attending School.

The appropriation act of 1863 provided that the appropriation be distributed to the different districts on the proportion of the number of children attending school. Difficulty in making this distribution was so great that no distribution was made until the Legislature convened in 1864 when the old basis was restored.

X—THE CONSTITUTION OF 1873

The Constitution of Pennsylvania of 1873 was very specific in its provisions relating to education. Article X, Section 1, reads as follows:

> "The General Assembly shall provide for the maintenance and support of a thorough and efficient system of public schools, wherein all the children of this Commonwealth above the age of six years may be educated, and shall appropriate at least one million dollars each year for that purpose."

Following the acceptance of the Constitution, $1,000,000 was appropriated for the common schools from 1874 to 1882, inclusive, which permitted an increase in the rate per taxable.

In 1876 the rate was 92 cents; 1880, 84 cents. Following this period State appropriations increased more or less uniformly. In 1888 the amount distributed was equivalent to $1.17 per taxable and in 1890, $1.38 per taxable excepting where the amount was reduced by reason of payments for salaries of county superintendents.

XI—A NEW BASIS ESTABLISHED IN 1897—ONE-THIRD TEACHERS, ONE-THIRD CHILDREN, ONE-THIRD TAXABLES.

An act of July 15, 1897, made provision for a new basis of distributing State aid. This new method, to be effective on and after June 1, 1898, provided that one-third of the money annually appropriated for common schools should be distributed on the basis of number of paid teachers regularly employed for the full annual term of the district; one-third on the basis of children between 6 and 16 years of age, and one-third on the basis of number of taxables as returned by the last biennial assessment.

Rates for several typical years under this method were as follows:

Year	Rate per		
	Taxable	Pupils	Teacher
1903	$0.965	$1.44	$58.50
1904	.87	1.42	55.62
1905	.87	1.42	53.17
1906	.87	1.42	53.90

The amount of money available for distribution to the local districts for the biennium 1905-1907 was $10,425,000, or the equivalent of $5,212,500 a year.

A comparison, however, of the rates from 1903 to 1906, as shown above indicates that the increased appropriation did not keep up with the normal increase in taxables, pupils and teachers.

XII—LEGISLATION IS ENACTED ESTABLISHING MINIMUM SALARIES AND THE STATE OBLIGATES ITSELF TO PAY THE DIFFERENTIAL BETWEEN SALARIES BELOW THE MINIMUM AND THE MINIMUM SPECIFIED.

In 1903, legislation was enacted establishing a minimum salary of $35 per month to become effective at the beginning of the school year, 1904-1905.

Salaries were again increased by an act of 1907, with legal minimums as follows:

Teachers with provisional certificates.....$40 per month
Teachers with higher grade certificates and two years' experience .....$50 per month

This act obligated the State to reimburse the district for the amount thus required in excess of what the district paid such teachers for the school year, 1906-1907. This provision for reimbursement, because of minimum salary requirements, remained in force until 1921. Districts with salaries higher than the minimum prior to 1907 did not benefit by this method of distributing State aid. Nor did it apply to positions created after the school year 1906-1907. Generally this method benefited those districts paying low salaries previous to 1907.

In distributing the State appropriation during this period, the amount of money to provide for payments because of the minimum salary law was first determined and the remainder of the State subsidy divided equally on the basis of teachers, taxables and children.

XIII—PROVISION FOR REIMBURSING DISTRICTS THE DIFFERENTIAL BETWEEN THE SALARY IN EFFECT DURING THE SCHOOL YEAR, 1906-1907, AND THE MINIMUM PROVIDED BY LAW INCORPORATED IN THE ACT OF 1911 (THE PRESENT SCHOOL LAW) AND THE DISTRIBUTION OF THE REMAINING APPROPRIATION MADE ON A PUPIL-TEACHER BASIS—50 PERCENT FOR TEACHERS AND 50 PERCENT FOR PUPILS BETWEEN THE AGES OF 6 AND 16.

This same feature of distributing aid on the basis of the amount of increase required to be paid by a district because of minimum salary laws was incorporated in the act of 1911 and provision made for the distribution of the remaining appropriation on a pupil-teacher basis—50 percent for teachers and 50 percent for pupils between the ages of 6 and 16.

The proviso was made in this act, however, that districts were to receive a teacher's share for any schools closed after 1911. This apparently was to encourage the closing of small schools.

New minimum salaries were again established in 1917 as follows:

Teachers with provisional certificates.....$45 per month
Teachers with professional and normal school certificates .....$55 per month
Teachers with normal school diplomas and permanent certificates .....$60 per month

The same method of distribution prevailed as in 1911. Generally speaking, this method of distribution greatly favored those districts with low salaries in 1906, as the following analysis for 1915 illustrates.

County	Total State Appropriation	Number of Teachers	State Appropriation per Teacher
Berks	$185,278.88	934	$198.37
Susquehanna	51,783.32	303	170.90
Bradford	35,357.76	215	164.55
Wayne	44,210.09	255	173.37
Washington	124,270.25	944	131.64
Westmoreland	193,103.07	1,305	147.97

XIV—THE WOODRUFF SALARY ACT—1919

This law combined in its provisions a scale of increases for teachers' salaries and a new method of distributing aid to school districts.

(1) *Salary Standards*

Teachers with provisional certificates.....$60 per month
Teachers with professional and State normal school certificates .....$70 per month
Teachers with normal school diplomas and other permanent certificates.....$80 per month

Teachers not increased 25 percent above the 1918-1919 salary
when salary was less than $100.....25% increase
when salary was $100 to $150.....20% increase
when salary was $150 to $200.....15% increase
when salary was over $200.....10% increase

(2) *Reimbursement*

Teachers with provisional certificates..... $5.00 per month
Teachers with professional and State normal school certificates.....12.50 per month
Teachers with other certificates.....20.00 per month
Teachers teaching in rural schools received an additional appropriation of..... 5.00 per month

The method of distribution of funds by the provisions of this law was as follows: After the amount had been determined required to reimburse on the basis of monthly allotments per certificate, 50 percent of the remainder was distributed on the basis of teachers and the remaining 50 percent on the basis of pupils between the ages of 5 and 16.

The effect of this method of distribution as compared with the one previously in effect is illustrated as follows:

WOODRUFF ACT—YEAR 1920-1921

County	State Appropriation	Number of Teachers	State Appropriation Per Teacher	Aid Per Teacher 1918	Aid Per Teacher 1915
Berks	$272,554.79	1,977	$253.07	$215.71	$198.37
Susquehanna	55,635.00	309	179.71	193.37	170.90
Bradford	92,661.99	521	177.85	185.32	164.55
Wayne	47,109.70	261	180.49	195.80	173.37
Washington	262,341.01	1,195	210.95	117.78	131.64
Westmoreland	353,127.20	1,553	227.38	146.52	147.97

XV—THE EDMONDS ACT—1921

This act combined a minimum salary schedule for teachers together with a new basis for distributing aid. The main departure in this legislation consisted of recognition of the fact that the more populous school districts of the State contained a relatively greater amount of taxable wealth than the districts with a smaller population and recognized this feature in the allocation of State subsidy per teacher. If certificates held by teachers were of standard grade, districts with a population of over 500,000 received $300 per teacher; districts with a population of from 5,000 to 500,000 received $350 per teacher, and districts with a population of less than 5,000 received $50 per month for elementary school teachers and $65 per month for teachers in high schools.

This act formed the basis for the present method of distributing State aid. Amendments were made at the 1923 session to further aid districts with limited taxable wealth. These amendments set up so-called preferential districts and provided in substance that where the true valu-

ation per teacher was $50,000 or less the district should receive 75 percent of the minimum allotted salaries and that districts with a true valuation per teacher of assessable property of more than $50,000 and not more than $100,000 should receive 60 percent of the minimum salaries specified.

The salary schedule and percentage of reimbursement as passed originally in 1921 follows:

FIRST-CLASS DISTRICTS
(Over 500,000 in Population)

Teachers with Standard Certification	Minimum Annual Salary	Annual Increment	Number of Increments	Minimum Salary Guaranteed by Law
Elementary teachers (Kindergarten to 8th grade inclusive)	$1,200	$100.00	8	$2,000
Junior High School teachers	1,800	125.00	8	2,800
High school teachers	1,800	175.00	8	3,200
Supervisors	1,800	125.00	8	2,800
Elementary school principals	2,100	237.50	8	4,000
Junior high and high school principals	4,000	250.00	4	5,000

REIMBURSEMENT—25 percent of the minimum salaries for elementary teachers, or $300 per teacher.

SECOND-CLASS DISTRICTS
(30,000 to 500,000 in Population)

Teachers with Standard Certification	Minimum Annual Salary	Annual Increment	Number of Increments	Minimum Salary Guaranteed by Law
Elementary teachers	$1,000	$100.00	8	$1,800
High school teachers	1,400	100.00	8	2,200
Supervisors	1,400	100.00	8	2,200
Elementary school principals	1,600	100.00	8	2,400
High school principals	3,000	125.00	8	4,000
Superintendents	5,000	.....	.....	.....

REIMBURSEMENT—35 percent of the minimum salaries for elementary teachers, or $350 per teacher.

THIRD-CLASS DISTRICTS
(5,000 to 30,000 in Population)

Teachers with Standard Certification	Minimum Annual Salary	Annual Increment	Number of Increments	Minimum Salary Guaranteed by Law
Elementary teachers	$1,000	$100.00	4	$1,400
High school teachers	1,200	100.00	4	1,600
Supervisors	1,200	100.00	4	1,600
Elementary school principals	1,400	100.00	4	1,800
High school principals	2,000	125.00	4	2,500
Superintendents	3,500	.....	.....	.....

REIMBURSEMENT—35 percent of the minimum salaries for elementary teachers, or $350 per teacher.

FOURTH-CLASS DISTRICTS
(Under 5,000 in Population)
MINIMUM MONTHLY SALARY REQUIREMENTS

Certificate		Elementary School	High School
Standard	College Normal School Special Standard Permanent State	$100.00	$130.00
*Non-Standard	Partial	85.00	85.00
	Emergency	75.00	75.00

REIMBURSEMENT—50 percent of the monthly salaries specified.

*These salaries are also minimums in first, second and third class districts where teachers have non-standard certificates.

COUNTY SUPERINTENDENTS

Population	Minimum Annual Salary
Less than 20,000	$2,500
20,000 to 44,999	3,000
45,000 to 149,999	3,500
150,000 or more	4,000
Assistant County Superintendents	2,500

XVI—SUBSIDIES OTHER THAN GENERAL SCHOOL AID

(1) *County Superintendents*

The office of county superintendent was created by law in 1854 with the provisions that the salaries be paid by the Superintendent of Common Schools from the State appropriations for school purposes. A law fixing the salaries of county superintendents was passed in 1878. The minimum and maximum salaries were $800 and $2,000, respectively, with gradations between, depending upon the number of schools in the county. This law also provided that the directors of the county could vote a salary in excess of that fixed by law by having the additional sum taken out of its own State appropriation. This feature of the law is still in effect.

Appropriations were first made for salaries of assistant county superintendents in 1915 and for the expenses of county and assistant county superintendents in 1919.

(2) *Normal Schools*

The first appropriation was made to normal schools in 1861 when the sum of $5,000 was given to the schools at Edinboro and Millersville.

Appropriations have been continuous since then and have included amounts to completely purchase all of the present normal school plants. At present appropriations to these institutions include aid for maintenance and for repairs and building expenditure.

(3) *High Schools*

Special aid was provided for high schools in 1901 as follows: "Out of said amount appropriated, $50,000 to be expended on warrants of Superintendent of Public Instruction for encouragement and support of township high schools." A proviso added in 1903 as follows: "The appropriation to high schools is not to be made dependent upon the teaching of any dead or foreign language."

Method of distribution: Grade 1—4 years beyond common grades—a sum not to exceed $800; grade 2—3 years beyond common grades—a sum not to exceed $600; and grade 3—2 years beyond common grades—a sum not to exceed $400.

In 1907 this special high school aid was extended to borough high schools. The Legislature of 1915 specifically designated $1,000,000 of the general appropriation to be set apart and paid over to the State Board of Education as required for the purpose of encouraging various phases of vocational and practical arts education or for the purpose of equalizing educational advantages in the different parts of the Commonwealth. This appropriation was used to aid high schools and permitted for the first time the payment of the maximum amounts designated by law. The last appropriation for this purpose was made in 1919 in the amount of $750,000.

The appropriation acts during the years 1911 to 1915, inclusive, made appropriations for the partial reimbursement of tuition of high school pupils attending schools in districts in which they were not resident.

(4) *Vocational Education*

An appropriation for vocational education in the amount of $140,000 was made by the General Assembly of 1913 and included an amount for part payment of tuition of pupils attending vocational schools outside of their own district. The appropriation in 1915 included amounts for training vocational teachers. Distribution of vocational aid was on a basis of 66 2/3 percent of actual salaries paid vocational teachers, provided that no district should receive more than $5,000. The present basis of distribution was made by the General Assembly of 1925.

(5) *Consolidated Schools and Transportation*

In 1919 provision was made for an amount not to exceed $350,000 to be paid from the general appropriation fund to reimburse districts for transportation of pupils to consolidated schools and from schools required to be closed because of small attendance. Aid was limited to one-half of the sum expended with the proviso that no district should

receive more than $3,000. The law provided further that if the distance to the assigned schools was more than one and one-half miles, the Commonwealth should pay one-half the cost of transportation, not to exceed $1 per diem per pupil. In 1925, the law was amended still further to include reimbursement for the transportation of pupils assigned to a training school of a State normal school. The present basis for reimbursement for transportation, which recognizes the so-called preferential districts was established by law the same year.

At the same session of the General Assembly, reimbursement was provided for transportation of children of compulsory school age attending schools more than two miles distant from their homes.

(6) *Special Education*

Authority for reimbursement of districts educating children in special classes was granted in 1919 to the extent of one-half the cost of such instruction. The first appropriation, however, of sufficient amount to make this section of the law effective was made in 1925, when an amount of $684,000 was appropriated. During the same session a definite schedule for reimbursement of such teachers was incorporated into Section 1210 of the School Code.

(7) *Extension Education*

The salary schedule and method of reimbursement for extension schools was made a part of Section 1210 of the School Code by the General Assembly of 1925. An amount to meet the requirements of this section of the School Code was included in the appropriation of 1927.

(8) *Scholarships*

Provision for a free scholarship to an accredited institution in Pennsylvania was made in 1919. The law specifically provided for one scholarship for four years with a yearly value of $100 to any institution in the State approved by the College and University Council. Scholarships are awarded on the basis of competitive examination. One scholarship is awarded to each county, except in counties where there is more than one senatorial district, when a scholarship is awarded for each such district. The original appropriation to make this effective was $16,000 passed in 1919.

(9) *Public School Employes' Retirement System*

The General Assembly of 1917 established the Public School Employes' Retirement System. The appropriation made at this session of the Legislature was $20,000, to be used as necessary expenses in defraying the organization of the Public School Employes' Retirement System. The appropriation in 1919, which was to serve as the original contribution of the Commonwealth to this fund, was $750,000.

(10) *The State School Fund*

In 1911 legislation was enacted providing for the State school fund. It was provided that the net receipts and proceeds from forest reservations, from certain water powers and water rights, and other miscellaneous income, should constitute a fund known as the State school fund of Pennsylvania. Control of this fund was vested in the State Board of Education, now the State Council of Education, which was given authority to use such income from the fund as it deemed wise toward equalizing the educational advantages of the different parts of the Commonwealth. As of October 1, 1927, the worth of the fund was approximately $1,135,000.

THE PRESENT SYSTEM OF DISTRIBUTING STATE SUBSIDIES TO EDUCATION IN PENNSYLVANIA

The true valuation of assessable property per teacher in a school district fixes the rate of State reimbursement to the district. The following illustration shows the method used to determine the true valuation per teacher and the percentage of the minimum salaries prescribed which is paid to each class of district.

The material following shows the amount of State reimbursement based on the minimum salary prescribed for teachers according to their certification, and also the different kinds of reimbursement allowed by the State to each class of school district:

TABLE XI

METHOD OF DETERMINING TRUE VALUATION PER TEACHER

District	Assessed Valuation of Taxable Property 1925–1926	Percentage of Assessment				True Valuation of Taxable Property 1925–1926	Number of Full-time Teachers 1925–1926	True Valuation in thousands per Teacher	Percentage of Minimum Salaries due districts for 1927-1929			
		1923–1924	1924–1925	1925–1926	Average				First Class	Second Class	Third Class	Fourth Class
1	2	3	4	5	6	7	8	9	10	11	12	13
City (a)	2,769,737,026	85	85	85	85	3,258,514,148	7,615	427	25	...	...	...
City (b)	65,606,526	80	80	80	80	82,008,157	363	226	...	35	...	...
Boro (a)	9,666,536	60	60	50	57	16,958,835	99	171	...	...	35	...
Boro (b)	7,394,706	70	70	70	70	10,563,866	108	98	...	...	60	...
Boro (c)	324,950	60	60	60	60	541,583	5	108	...	...	...	50
Twp. (a)	756,646	40	50	60	50	1,513,292	21	72	...	...	...	60
Twp. (b)	82,695	75	80	80	78	106,019	3	35	...	...	...	75

NOTE: A decrease in assessed valuation, an increase in the rate of assessment, or an increase in the number of teachers decrease the true valuation per teacher and thus tend to increase the rate of state reimbursement.

State Appropriations to School Districts of the FIRST CLASS

I. Full-Time Teachers and Supervisors

School districts of the first class receive as State reimbursement, 25 percent of the annual minimum salary prescribed for elementary teachers, for each properly certificated full-time member of the teaching and supervisory staff employed in such districts. Payments of this reimbursement are due semi-annually during the months of October and April. The actual amount of reimbursement is shown by Table I.

Table XII

State Reimbursement for Full-Time Members of the Teaching and Supervisory Staff—First-Class Districts

Type of Certification	Annual Minimum Salary	Annual Allotment
Standard	$1,200	$300.00
Partial	$85 a mo.—$850 (10 months)	212.50
Emergency	75 a mo.— 750 (10 months)	187.50

II. Special Education

For properly certificated teachers and supervisors of approved special classes for physically and mentally handicapped pupils, school districts of the first class receive an additional 25 percent of the annual minimum salary prescribed for elementary teachers. The total annual allotment for a properly certificated teacher or supervisor of an approved special class, therefore, is two times the annual allotment indicated in Table I. Payments of this reimbursement are due semi-annually during the months of October and April.

III. Vocational Education

1. The school districts of the first class receive 25 percent of the sum expended for salaries of properly certificated teachers and supervisors of approved vocational education in addition to reimbursement for such employes as full-time members of the teaching and supervisory staff. Reimbursement for vocational education, a part of which comes from Federal Funds, is on the basis of the salary paid without regard to type of certification. Table II shows the amount of reimbursement for a supervisor or teacher of approved vocational schools or classes.

Table XIII

Reimbursement for Vocational Education—First-Class Districts

	Certification	Annual Salary	Vocational Allotment	Annual Allotment*	Total Allotment
Supervisor (a)	Standard	$5,000	$1,250	$300.00	$1,550.00
Teacher (a)	Partial	3,000	750	212.50	962.50

2. School districts of the first class receive two-thirds of the salaries of properly certificated teachers and supervisors of approved evening or part-time vocational courses. For the services of an evening vocational teacher, therefore, who receives a salary of $600, and is properly certificated, $400 is paid the district from vocational funds.

3. School districts of the first class receive 20 percent of the salaries of properly certificated full-time teachers and supervisors of approved general continuation schools or classes, in addition to reimbursement for such employes as full-time members of the teaching and supervisory staff. For part-time teachers and supervisors of approved general continuation schools, school districts of the first class receive 40 percent of the sum expended for salaries. Table III shows the amount of reimbursement to school districts of the first class for continuation schools.

TABLE XIV

REIMBURSEMENT FOR CONTINUATION SCHOOLS—FIRST-CLASS DISTRICTS

Teacher	Certification	Annual Salary	Continuation School Allotment	Annual Allotment*	Total Allotment
(a) (Full-time).....	Standard	$3,000	$600	$300.00	$900.00
(b) (Full-time).....	Partial	2,000	400	212.50	612.50
(c) (Part-time).....	Partial	1,000	400	.....	400.00

*For full-time service see Table I.

IV. EXTENSION EDUCATION

Schools and classes established for the education of adults and legally employed minors, if not designated as continuation or other vocational schools or classes are extension schools or classes. Of the minimum salary of $1.00 an hour, 25 percent is paid a district for the services of properly certificated members of the teaching and supervisory staff employed in approved extension schools or classes.

STATE APPROPRIATIONS TO SCHOOL DISTRICTS OF THE SECOND CLASS

I. FULL-TIME TEACHERS AND SUPERVISORS

School districts of the second class receive as State reimbursement, 35 percent of the annual minimum salary prescribed for elementary teachers for each properly certificated full-time member of the teaching and supervisory staff employed in such districts. Payments of this reimbursement are due semi-annually during the months of September and March. The actual amount of reimbursement is shown by Table IV.

Table XV

State Reimbursement for Full-Time Members of the Teaching and Supervisory Staff—Second-Class Districts

Type of Certification	Annual Minimum Salary	Annual Allotment
Standard	$1,000	$350.00
Partial	$85 a mo.—$850 (10 months)	297.50
Emergency	75 a mo.— 750 (10 months)	262.50

II. Special Education

For properly certificated teachers or supervisors of approved special classes for physically and mentally handicapped pupils, school districts of the second class receive an additional 30 percent of the annual minimum salary prescribed for elementary teachers. The actual amount of reimbursement to school districts of the second class for special education is shown by Table V.

Table XVI

State Reimbursement for Special Education—Second-Class Districts

Type of Certification	Annual Minimum Salary	Special Education Allotment	Annual Allotment*	Total Allotment
Standard	$1,000	$300	$350.00	$650.00
Partial	$85 a mo.—$850 (10 months)	255	297.50	552.50
Emergency	75 a mo.— 750 (10 months)	225	262.50	487.50

*For full-time service see Table IV.

III. Vocational Education

1. School districts of the second class receive a certain percentage, indicated below, of the sum expended for salaries for properly certificated teachers and supervisors of approved vocational education, in addition to reimbursement for such employes as full-time members of the teaching and supervisory staff.

True Valuation per Teacher

More than $200,000	More than $100,000 and not more than $200,000	More than $50,000 and not more than $100,000	$50,000 or Less
40%	45%	50%	55%

This reimbursement, a part of which comes from Federal funds, is on the basis of the salary paid without regard to type of certification. Table VI shows the amount of this reimbursement for a supervisor or a teacher of approved vocational schools or classes.

TABLE XVII

REIMBURSEMENT FOR VOCATIONAL EDUCATION—SECOND-CLASS DISTRICTS

True Valuation per Teacher More than $100,000 and Not More Than $200,000 (45 percent)

	Certification	Annual Salary	Vocational Allotment	Annual Allotment*	Total Allotment
Supervisor (a).....	Standard	$5,000	$2,250	$350.00	$2,600.00
Teacher (a).....	Partial	3,000	1,350	297.50	1,647.50

*For full-time service see Table IV.

2. School districts of the second class receive two-thirds of the salaries of properly certificated teachers and supervisors of approved evening or part-time vocational courses. For the services of an evening vocational teacher, therefore, who receives a salary of $600, and is properly certificated, $400 is paid the district from vocational funds.

3. School districts of the second class receive 20 percent of the salaries of properly certificated full-time teachers and supervisors of approved general continuation schools or classes, in addition to reimbursement for such employes as full-time members of the teaching and supervisory staff. For part-time teachers and supervisors of approved general continuation schools, school districts of the second class receive 40 percent of the sum expended for salaries. Table VII shows the amount of reimbursement for school districts of the second class for continuation schools.

TABLE XVIII

REIMBURSEMENT FOR CONTINUATION SCHOOLS—SECOND-CLASS DISTRICTS

Teacher	Certification	Annual Salary	Continuation School Allotment	Annual Allotment*	Total Allotment
(a) (Full-time).....	Standard	$3,000	$600	$350.00	$950.00
(b) (Full-time).....	Partial	2,000	400	297.50	697.50
(c) (Part-time).....	Partial	1,000	400	.....	400.00

*For full-time service see Table IV.

IV. EXTENSION EDUCATION

Schools and classes established for the education of adults and legally employed minors, if not designated as continuation or other vocational schools or classes are extension schools or classes. Of the minimum salary of $1.00 an hour, 35 percent is paid a district for the services of each properly certificated member of the teaching and supervisory staff employed in approved extension schools or classes.

STATE APPROPRIATIONS TO SCHOOL DISTRICTS OF THE THIRD CLASS

I. FULL-TIME TEACHERS AND SUPERVISORS

School districts of the third class receive as State reimbursement for each properly certificated full-time member of the teaching and supervisory staff employed in such districts

(a) 35 percent of the annual minimum salary prescribed for elementary teachers if the true valuation per teacher is $100,000 or more.

(b) 60 percent of the annual minimum salary prescribed for teachers if the true valuation per teacher is more than $50,000 and not more than $100,000.

(c) 75 percent of the annual minimum salary prescribed for teachers if the true valuation per teacher is $50,000 or less.

Payments of this reimbursement are due semi-annually during the months of September and March. The actual amount of reimbursement is shown by Table VIII.

TABLE XIX

STATE REIMBURSEMENT FOR FULL-TIME MEMBERS OF THE TEACHING AND SUPERVISORY STAFF—THIRD-CLASS DISTRICTS

A. On 35% Basis

Type of Certification	Annual Minimum Salary	Total Allotment
Standard	$1,000	$350.00
Partial	$85 a mo.—$765 (9 months)	267.75
Emergency	75 a mo.— 675 (9 months)	236.25

B. On 60% and 75% Basis

Type of Certification	Annual Minimum Salary	Annual Allotment 60% Basis	Annual Allotment 75% Basis
Standard	Superintendent $3,500	$2,100	$2,625.00
	High School Principal 2,000	1,200	1,500.00
	Elementary Principal 1,400	840	1,050.00
	High School Teacher or Supervisor 1,200	720	900.00
	Elementary Teacher 1,000	600	750.00
Partial	$85 a mo.—$765 (9 months)	459	573.75
Emergency	75 a mo.— 675 (9 months)	405	506.25

II. SPECIAL EDUCATION

For properly certificated teachers and supervisors of approved special classes for physically and mentally handicapped pupils, school districts of the third class receive an additional 30 percent of the annual minimum salary prescribed for elementary teachers. The actual amount of reimbursement to school districts of the third class for special education is shown by Table IX.

TABLE XX

STATE REIMBURSEMENT FOR SPECIAL EDUCATION—THIRD-CLASS DISTRICTS

Type of Certification	Annual Minimum Salary	Special Education Allotment	Annual Allotment*	Total Allotment**
Standard.....	$1,000	$300.00	$350.00	$650.00
Partial.....	$85 a mo.—$765 (9 months)	229.50	267.75	497.25
Emergency...	75 a mo.— 675 (9 months)	202.50	236.25	438.75

*For full-time service see Table VIII.

**Total reimbursement cannot exceed 80 percent of the salary actually paid.

III. VOCATIONAL EDUCATION

1. School districts of the third class receive a certain percentage, indicated below, of the sum expended for salaries for properly certificated teachers and supervisors of approved vocational education, in addition to reimbursement for such employes as full-time members of the teaching and supervisory staff.

True Valuation per Teacher

More than $200,000	More than $100,000 and not more than $200,000	More than $50,000 and not more than $100,000	$50,000 or Less
40%	45%	50%	55%

This reimbursement, a part of which comes from Federal funds, is on the basis of the salary paid without regard to type of certification. Table X shows the amount of reimbursement for a supervisor or a teacher of approved vocational schools or classes in a district having a true valuation per teacher of more than $100,000 and not more than $200,000.

TABLE XXI

REIMBURSEMENT FOR VOCATIONAL EDUCATION—THIRD-CLASS DISTRICTS

	Certification	Annual Salary	Vocational Allotment	Annual Allotment*	Total Allotment**
Supervisor (a).....	Standard	$5,000	$2,250	$350.00	$2,600.00
Teacher a).....	Partial	3,000	1,350	267.75	1,617.75

*For full-time service see Table VIII.

**Total reimbursement cannot exceed 80 percent of the salary actually paid.

2. School districts of the third class receive two-thirds of the salaries of properly certificated teachers and supervisors of approved evening or part-time vocational courses. For the services of an evening vocational teacher, therefore, who receives a salary of $600 and is properly certificated, $400 is paid the district from vocational funds.

3. School districts of the third class receive 20 percent of the salaries of properly certificated full-time teachers and supervisors of approved general continuation schools or classes, in addition to reimbursement for such employes as full-time members of the teaching and supervisory staff. For part-time teachers and supervisors of approved general continuation schools, school districts of the third class receive 40 percent of the sum expended for salaries. Table XI shows the amount of reimbursement for school districts of the third class for continuation schools.

TABLE XXII

REIMBURSEMENT FOR CONTINUATION SCHOOLS—THIRD-CLASS DISTRICTS

Teacher	Certification	Annual Salary	Continuation School Allotment	Annual Allotment*	Total Allotment
(a) (Full-time).....	Standard	$3,000	$600	$350.00	$950.00
(b) (Full-time).....	Partial	2,000	400	267.75	667.75
(c) (Part-time).....	Partial	1,000	400	.....	400.00

*For full-time service see Table XIX.

IV. EXTENSION EDUCATION

Schools and classes established for the education of adults and legally-employed minors, if not designated as continuation or other vocational schools or classes, are extension schools or classes. Of the minimum salary of $1.00 an hour, 35 percent, 60 percent or 75 percent, according to the true valuation per teacher, is paid a district for the services of properly certificated members of the teaching and supervisory staff employed in approved extension schools or classes.

V. TRANSPORTATION

School districts of the third class receive reimbursement on the basis of 50 percent, 60 percent or 75 percent of the amount spent for approved transportation, which is required by law, depending on the true valuation per teacher in the respective districts. The maximum annual amount allowed a district having a true valuation of more than $100,000 per teacher is $3000. The maximum annual amount allotted a district having a true valuation of $100,000 or less is $4000.

STATE APPROPRIATIONS TO SCHOOL DISTRICTS OF THE FOURTH CLASS

I. FULL-TIME TEACHERS AND SUPERVISORS

School districts of the fourth class receive as State reimbursement for each properly certificated full-time member of the teaching and supervisory staff employed in such districts

(a) 50 percent of the annual minimum salary prescribed for teachers if the true valuation per teacher is $100,000 or more.

(b) 60 percent of the annual minimum salary prescribed for teachers if the true valuation per teacher is more than $50,000 and not more than $100,000.

(c) 75 percent of the annual minimum salary prescribed for teachers if the true valuation per teacher is $50,000 or less.

Payments of this reimbursement are due semi-annually during the months of August and February. The actual amount of reimbursement is shown by Table XII.

TABLE XXIII

STATE REIMBURSEMENT FOR FULL-TIME MEMBERS OF THE TEACHING AND SUPERVISORY STAFF—FOURTH-CLASS DISTRICTS

A. On 50% Basis

Type of Certification	Minimum Monthly Salary		Annual Minimum Salary, 9 Months		Annual Allotment	
	Elem.	H. S.	Elem.	H. S.	Elem.	H. S.
Standard	$100	$130	$900	$1,170	$450.00	$585.00
Partial	85	85	765	765	382.50	382.50
Emergency	75	75	675	675	337.50	337.50

B. On 60% Basis

Type of Certification	Minimum Monthly Salary		Annual Minimum Salary, 9 Months		Annual Allotment	
	Elem.	H. S.	Elem.	H. S.	Elem.	H. S.
Standard	$100	$130	$900	$1,170	$540	$702
Partial	85	85	765	765	459	459
Emergency	75	75	675	675	405	405

C. On 75% Basis

Type of Certification	Minimum Monthly Salary		Annual Minimum Salary, 9 Months		Annual Allotment	
	Elem.	H. S.	Elem.	H. S.	Elem.	H. S.
Standard	$100	$130	$900	$1,170	$675.00	$877.50
Partial	85	85	765	765	573.75	573.75
Emergency	75	75	675	675	506.25	506.25

II. CLOSED SCHOOLS

School districts of the fourth class receive an annual allotment of $200 for each school permanently closed or discontinued since May 18, 1911, or which was permanently closed or discontinued according to the provisions of the Act of April 25, 1901.

III. SPECIAL EDUCATION

For properly certificated teachers and supervisors of approved special classes for physically and mentally handicapped pupils, school districts of the fourth class receive an additional 30 percent of the annual minimum salary prescribed for elementary teachers. The actual amount of reimbursement to school districts of the fourth class, with a true valuation per teacher of more than $100,000, for special education is shown by Table XIII.

TABLE XXIV

STATE REIMBURSEMENT FOR SPECIAL EDUCATION—FOURTH-CLASS DISTRICTS

Type of Certification	Annual Minimum Salary, 9 Months	Special Education Allotment	Annual Allotment*	Total Allotment**
Standard.....	$900	$270.00	$450.00	$720
Partial.....	765	229.50	382.50	612
Emergency...	675	202.50	337.50	540

*For full-time service see Table XII.

**Total reimbursement cannot exceed 80 percent of the salary actually paid.

IV. VOCATIONAL EDUCATION

1. School districts of the fourth class receive a certain percentage, indicated below, of the sum expended for salaries for properly certificated teachers and supervisors of approved vocational education, in addition to reimbursement for such employes as full-time members of the teaching and supervisory staff.

True Valuation per Teacher			
More than $200,000	More than $100,000 and not more than $200,000	More than $50,000 and not more than $100,000	$50,000 or Less
40%	45%	50%	55%

This reimbursement, a part of which comes from Federal funds, is on the basis of the salary paid without regard to type of certification. Table XIV shows the amount of reimbursement for a supervisor or a teacher of approved vocational schools or classes, in a school district having a true valuation per teacher of more than $100,000 and not more than $200,000.

TABLE XXV

REIMBURSEMENT FOR VOCATIONAL EDUCATION—FOURTH-CLASS DISTRICTS

	Certification	Annual Salary	Vocational Allotment	Annual Allotment*	Total Allotment**
Supervisor (a).....	Standard	$3,000	$1,350	$585.00	$1,933.00
Teacher (a).....	Partial	2,000	900	382.50	1,282.50

*For full-time service, see Table XII.

**Total reimbursement cannot exceed 80 percent of the salary actually paid.

2. School districts of the fourth class also receive from vocational funds 20 percent of the sum expended for salaries for approved instruction in academic subjects in approved rural community vocational schools.

3. School districts of the fourth class receive two-thirds of the salaries of properly certificated teachers and supervisors of approved evening or part-time vocational courses. For the services of an evening vocational teacher, therefore, who receives a salary of $600 and is properly certificated, $400 is paid the district from vocational funds.

4. School districts of the fourth class receive 20 percent of the salaries of properly certificated full-time teachers and supervisors of approved general continuation schools or classes, in addition to reimbursement for such employes as full-time members of the teaching and supervisory staff. For part-time teachers and supervisors of approved general continuation schools, school districts of the fourth class receive 40 percent of the sum expended for salaries. Table XV shows the amount of reimbursement for school districts of the fourth class with a true valuation per teacher of more than $100,000 for continuation schools.

TABLE XXVI

REIMBURSEMENT FOR CONTINUATION SCHOOLS—FOURTH-CLASS DISTRICTS

Teacher	Certification	Annual Salary 9 Months	Continuation School Allotment	Annual Allotment*	Total Allotment**
(a) (Full-time).....	Standard	$1,500	$300	$450.00	$750.00
(b) (Full-time).....	Partial	1,500	300	382.50	682.50
(c) (Part-time).....	Partial	800	320	.....	320.00

*For full-time service see Table XII.

**Total reimbursement cannot exceed 80 percent of the salary actually paid.

5. Unions of fourth-class districts which are formed by approved joint agreements for the purpose of providing and maintaining approved vocational instruction receive annually a lump sum of $500, in addition to all other reimbursement.

V. Extension Education

Schools and classes established for the education of adults and legally employed minors, if not designated as continuation or other vocational schools or classes are extension schools or classes. Of the minimum salary of $1.00 an hour, 50 percent, 60 percent or 75 percent, according to the true valuation per teacher, is paid a district for the services of properly certificated members of the teaching and supervisory staff employed in approved extension schools or classes.

VI. Transportation

School districts of the fourth class receive reimbursement on the basis of 50 percent, 60 percent or 75 percent of the amount spent for approved transportation, which is required by law, depending on the true valuation per teacher in the respective districts. The maximum annual amount allowed a district having a true valuation of more than $100,000 per teacher is $3000. The maximum annual amount allotted a district having a true valuation of $100,000 or less is $4000.

Pennsylvania's Minimum Program

The Financing Plan developed earlier in this report recognizes the responsibility of the State to set up a program of education which shall be guaranteed to every boy and girl in the State. The relationship of the development of such a program to the Financing Plan is given in Chapter VI. The following analysis shows the status of the present minimum program in the State of Pennsylvania. It will serve to indicate directions in which the State's program should be further developed.

ORGANIZATION

School Districts:

Each city, incorporated town, borough or township constitutes a separate school district. (No new districts created if remaining territory constitutes a fourth-class school district unless approved by the State Council of Education.)

Any two or more separate school districts may by a majority vote of the electors of each of said districts be formed into a union district.

An independent school district may be created by a petition of a majority of the taxable inhabitants of any school district or school districts to the Court of Common Pleas of the county, but the petition cannot be granted unless such action is approved by the Superintendent of Public Instruction.

Classification of school districts:

School districts shall be classified as follows:

Districts with a population of 500,000 or more—first class.
Districts with a population of 30,000 or more, but less than 500,000—second class.

Districts with a population of 5,000 or more, but less than 30,000—third class.

Districts with a population of less than 5,000—fourth class.

SCHOOLS:

A sufficient number of elementary public schools shall be established, equipped, furnished and maintained in every district to educate every person between the ages of six and twenty-one years residing in such district who may attend.

Suitable educational opportunity shall be provided so that every child between the ages of eight and sixteen years of age gravely retarded in his school work or who, because of his physical or mental condition, is not being properly educated and trained, shall receive the kind or type of education adapted to his particular needs:

1. In special classes with a minimum attendance of ten children maintained solely by the district or jointly with neighboring districts.
2. Where it is not feasible to organize a class with a minimum attendance of ten children unless approved provision for a handicapped child is made by the parents or guardian, the board of school directors shall secure proper education and training.
   (1) Outside of the public schools of the district.
   (2) In special institutions.
   (3) By providing suitable education in the home by a legally certified teacher.

Whenever the average term attendance of pupils regularly enrolled at any one-room school in any school district of the fourth class or township which is a district of the third class is ten or less than ten, such school shall be closed unless allowed to continue by permission of the State Council of Education.

Continuation schools shall be established and maintained in districts where twenty or more minors between fourteen and sixteen years of age are regularly employed on general employment certificates, provided that districts may jointly maintain continuation schools or subject to the approval of the Department of Public Instruction a district may arrange for its continuation school pupils to attend a continuation school in another district.

Free evening schools for instruction in any course of study taught in the public schools of the district, in English and citizenship for immigrants and native illiterates, in citizenship for adults and in such other courses of study as the board may deem advisable shall be opened upon the written application of twenty or more persons above the age of sixteen years, residents of the school district, and not in full-time attendance at any public or private school during the day.

Additional Schools or Departments:

There may be established, equipped, furnished and maintained the following schools or departments for the education and recreation of persons residing in the districts:

Agricultural schools
Consolidated schools
Domestic science schools
Evening schools
Gymnasiums
High schools
Kindergartens
Libraries
Manual training schools
Museums
Parental schools
Playgrounds
Reading-rooms
Schools for adults
Schools for blind, deaf and mentally deficient
Truant schools
Vocational schools

ADMINISTRATION

The public school system shall be administered by a board of school directors in each school district as follows:

First-class school districts—15 directors.
Second-class school districts—9 directors.
Third-class school districts—7 directors.
Fourth-class school districts—5 directors.

In school districts of the first class and independent school districts school directors are appointed by the Judges of Courts of Common Pleas. In school districts of the second, third and fourth class and union school districts school directors are elected by the electors of the districts.

Annual Budget and School Taxes:

Before the time of levying the annual school taxes a budget of the amount of funds that will be required by the school district in its several departments for the following fiscal year shall be prepared. The total amount of such budget shall not exceed the amount of funds including the proposed annual tax levy and State appropriation available for school purposes in the district. All taxes required by any school district in addition to the State appropriation shall be levied by the board of school directors therein.

Buildings and Grounds:

The board of school directors shall provide the necessary grounds and suitable school buildings to accommodate all of the children between the ages of six and twenty-one years who attend school. Such buildings shall be constructed, furnished, equipped and maintained in a proper manner with suitable provisions for the heating, ventilating and sanitary conditions so that every pupil may have proper and healthful accommodations.

No public school buildings shall be contracted for, constructed or reconstructed in any school districts of the second, third or fourth class until their plans and specifications have been submitted to the State Department of Public Instruction.

All school buildings built or rebuilt after May 18, 1911, shall comply with the following conditions:

1. In every school room the total light area must equal at least twenty per centum of the floor space and the light shall not be admitted thereto from the front of seated pupils.
2. Every school room shall have not less than fifteen square feet of floor space and not less than two hundred cubic feet of air space per pupil.
3. No school room shall be heated by a common heating stove unless such stove is in part enclosed within a shield or jacket made of galvanized iron or other suitable material and of sufficient height and so placed as to protect all pupils while seated at their desks from direct rays of heat.
4. No new school building shall be erected without a proper playground being provided therefor.
5. No school room or recitation room shall be used in any public school which is not provided with ample means of ventilation. When the windows are the only means of ventilation they shall admit of ready adjustment both at the top and bottom and have some device to protect pupils from currents of cold air.
6. Every school building erected whose cost shall exceed four thousand dollars ($4,000) or which is more than one story high shall be so heated and ventilated that every school room and recitation room shall be supplied with fresh air at the rate of not less than thirty (30) cubic feet per minute per pupil and be heated at an average temperature of seventy degrees Fahrenheit.
7. All new school buildings two or more stories high of districts of the first class shall be of fire-proof construction.
8. All new school buildings of districts of the second, third or fourth class more than two stories high shall be of fire-proof construction.
9. All doors of entrance into any building to be used for public school purposes shall open outward as well as all doors leading to and from regular, special or general rooms.
10. Every school building shall be provided with necessary fire-escapes and safety appliances.
11. The board of school directors shall put the ground about every school building in proper, neat and sanitary condition and so maintain the same and shall provide and maintain a proper number of shade trees.
12. All boards of school directors shall, when not otherwise provided, purchase, a United States flag, flag staff, and the necessary appliances therefor, to be displayed in clement weather upon or near each school building. They shall also display a United States flag not less than three feet in length within each school building under their control and shall provide for the safe-keeping of the same.

Books, Furniture and Supplies:

The boards of school directors of each school district shall purchase all necessary furniture, equipment, text-books, school supplies, or any department thereof, in their respective districts, and furnish the same free of cost for use in the schools in said districts, subject to such rules and regulations regarding the use and safe-keeping thereof as the boards of school directors may adopt.

Length of School Term:

All public elementary and high schools in school districts of the first, second and third class shall be kept open each year 180 days.

All of the public elementary and high schools in school districts of the fourth class shall be kept open each year at least 160 days and all high schools shall be kept open each year at least 180 days.

Provided, that the board of school directors in any school district of the fourth class may reduce the period of compulsory attendance for pupils fourteen years of age or more to not less than seventy per centum of the school term as fixed in each district.

Attendance:

Every child between the ages of eight and sixteen years having a legal residence in the Commonwealth is required to attend regularly a day school in which the common English branches are taught in the English language unless legally excused.

In any district of the fourth class or township which is a district of the third class, pupils who reside within that part of the school district last served by any elementary school closed since the eighteenth day of May, one thousand nine hundred and eleven, or within a district all of whose schools have been closed, or who within a district all of whose schools have been closed, or who are assigned to a training school of a State Normal School, and reside one and one-half miles or more from the school to which they are assigned, shall be furnished by the nearest public highway proper transportation, at the expense of the district, to and from the school to which they are assigned.

The board of school directors of every school district of the first, second or third class, shall, and in any school district of the fourth class may, employ one or more persons to be known as attendance officers, whose duties shall be to enforce the provisions regarding compulsory attendance.

Course of Study:

In every elementary public and private school, established and maintained, the following subjects shall be taught, in the English language and from English texts: English, including spelling, reading and writing, arithmetic, geography, the history of the United States and of Penn-

sylvania, civics, including loyalty to the State and National Government, training in safety-first methods, and the humane treatment of birds and animals, health, including physical training and physiology, music, art. Other subjects shall be taught in the public elementary schools and also in the public high schools as may be designated or approved by the State Council of Education. All such subjects, except foreign languages, shall be taught in the English language and from English texts.

Courses of study adapted to the age, development and needs of the pupils shall be arranged to conform to any general course of study arranged by the Superintendent of Public Instruction.

TEACHERS AND SALARIES:

The board of school directors in every school district shall employ the necessary qualified teachers to keep the public schools open in their respective districts. The minimum salaries required to be paid teachers are shown in Table XXVII.

TABLE XXVII

MINIMUM SALARIES REQUIRED BY LAW

First-Class Districts (Over 500,000 in Population)

	Min. Annual Salary	Annual Increment	No. of Increments	Max. Salary guaranteed by law
Elementary teachers (Kindergarten to 8th grade, inclusive)	$1,200	$100.00	8	$2,000
Junior high school teachers	1,800	125.00	8	2,800
High school teachers*	1,800	175.00	8	3,200
Supervisors	1,800	125.00	8	2,800
Elementary school principals	2,100	237.50	8	4,000
Jr. High and H. S. principals	4,000	250.00	4	5,000

Second-Class Districts (30,000 to 500,000 Population)

	Min. Annual Salary	Annual Increment	No. of Increments	Max. Salary guaranteed by law
Elementary teachers	$1,000	$100	8	$1,800
High school teachers*	1,400	100	8	2,200
Supervisors	1,400	100	8	2,200
Elementary principals#	1,600	100	8	2,400
High school principals#	3,000	125	8	4,000
Superintendent	5,000	....	..	.....

*High school teachers of exceptional achievement in scholarship and in teaching experience, to be determined by regulations prescribed by the State Council of Education and such additional regulations as the local board of education may prescribe, shall be advanced from $3,200 to at least $3,600. An assistant teacher in a high school, who is under the direct supervision of a regular teacher, shall receive a minimum salary of $1,500 and a maximum salary of $1,800.

Third-Class Districts (5,000 to 30,000 in Population) .

	Min. Annual Salary	Annual Increment	No. of Increments	Max. Salary guaranteed by law
Elementary teachers	$1,000	$100	4	$1,400
High school teachers*	1,200	100	4	1,600
Supervisors	1,200	100	4	1,600
Elementary principals#	1,400	100	4	1,800
High school principals#	2,000	125	4	2,500
Superintendents	3,500	....	..	.....

*Where teachers in junior high schools have the qualifications required by the local school board for teachers of the senior high school, they shall be placed upon the high school schedule, otherwise they shall be placed upon the elementary school schedule.

#Elementary and high school principals who devote less than half their time to supervision and administration are classified as teachers under this salary schedule.

Fourth-Class Districts (Less than 5,000 Population)

Elementary teachers minimum monthly salary.....$100
High school teachers minimum monthly salary.....$130

MEDICAL INSPECTION:

Every school district of the first, second or third class shall annually provide medical inspection of all the pupils of its public schools by proper medical inspectors in conformity with the standard requirements prescribed by the Commissioner of Health for the medical inspection of schools in such district. (The minimum standards prescribed for school districts of the first and second class are one part-time medical inspector for each four thousand (4,000) pupils or less or one full-time medical inspector for each ten thousand (10,000) pupils. Districts of the third class one part-time medical inspector for each four thousand (4,000) pupils or less.)

In every school district of the fourth class the State Department of Health shall provide medical inspection for all the pupils in the public schools.

SUPERVISION

BOARD OF SCHOOL DIRECTORS:

The board of school directors shall exercise general supervision over the schools of their respective districts, and shall, except in districts having district superintendents or supervising principals, by one or more of their number, visit every school in the district at least once a month.

COUNTY, DISTRICT AND ASSISTANT SUPERINTENDENTS:

For the superintendence and supervision of the public schools there shall be elected or appointed county superintendents, district superintendents and assistant county and district superintendents. In every county a person to be known as the county superintendent shall be elected every four years.

Every county superintendent having more than one hundred and fifty and not more than three hundred and fifty teachers under his supervision shall have an assistant superintendent; every county superintendent having more than three hundred and fifty and not more than six hundred teachers under his supervision shall have two assistant superintendents; every county superintendent having more than six hundred and not more than eight hundred teachers under his supervision shall have three assistant superintendents; and for each additional four hundred teachers, or fraction thereof, under his supervision, a county superintendent shall have an additional assistant superintendent. And the school directors of any county, at their convention for electing a county superintendent, may authorize the appointment of additional assistant superintendents to those herein provided for.

The board of school directors in every school district of the first and second class shall, and in every district of the third class may, by a majority vote of all the members thereof, elect a properly qualified person as district superintendent, together with such properly qualified assistant district superintendents as it deems wise.

DUTIES OF COUNTY SUPERINTENDENTS:

It shall be the duty of every county superintendent to visit personally as often as practicable (in addition to the visiting herein required by assistant county superintendents, if any), the several schools in the county under his supervision, to note the courses and methods of instruction and branches taught, to give such directions in the art and methods of teaching in each school as he deems expedient and necessary, and to report to the proper board of school directors any inefficiency found, so that each school shall be equal to the grade for which it was established and that there may be, as far as practicable, uniformity in the courses of study in the schools of the several grades.

It shall be the duty of every county superintendent to inspect the school grounds and school buildings visited by him, and to report to the board of school directors of the proper district any violations of any of the provisions or requirements of this act regarding the sanitary or other conditions thereof.

The county superintendent shall annually call the school directors together at the county seat to consider and discuss questions and suggestions pertaining to the welfare and promotion of the public schools.

The county superintendent shall be required to issue certificates for pupils who reside in a school district in which no public high school is maintained before such pupils are allowed to attend the high school in another district.

The county superintendent in each county of this Commonwealth is required annually, at such time and place as he or a properly authorized committee of teachers acting with him may deem most convenient, to

call the teachers of the public schools, and invite the teachers of other institutions of learning in his county, to assemble and organize themselves into a teachers' institute for their improvement in the science, art, and history of education.

Assistant County Superintendents:

Every assistant county superintendent shall diligently visit the schools assigned him by the county superintendent, and shall, under his direction, supervise and direct the work of the schools, and see that each school is equal to the grade for which it was established, and that there is as far as practicable, uniformity in the courses of study of the several grades respectively, and shall, when so directed by the county superintendent, the Superintendent of Public Instruction, or a State Inspector of High Schools, direct or conduct examinations for promotion or graduation. He shall also inspect school property, and see that the requirements of the law as to buildings, grounds, equipment, and sanitary arrangements are fully observed and complied with. During the school terms and vacations he shall assist the county superintendent in his work, and perform such other duties in connection with the public schools of the county as may be assigned him by the county superintendent: Provided, however, that the duties herein prescribed for the assistant county superintendent shall, in no case, be construed to lessen or limit the duty and responsibility of the county superintendent to visit all the schools under his jurisdiction as frequently as possible.

Assistant county superintendents shall meet with boards of school directors for conference when they deem it necessary, or when they are requested by the directors to do so, and shall make to their county superintendents monthly reports concerning the condition and progress of the schools which they have visited, together with any needed recommendations, which reports shall be kept on file in the county superintendents' offices for not less than one year. The county superintendents shall forward to the various boards of school directors the reports and recommendations of the assistant county superintendents concerning the schools in their districts, or such portions thereof as they deem wise together with any additional suggestions or recommendations.

District Superintendents:

The duties of district superintendents shall be the same as those now required of county superintendents, and also such as shall be required of them by the board of school directors of their respective district.

A district superintendent shall report on which subjects new text-books are needed after consultation with the teachers under his supervision as to what text-books should be adopted or changed and unless by a two-thirds vote of the board an adoption or change of text-books shall not be made without his recommendation.

The district superintendent shall examine and approve the last monthly report required from teachers of each pupil's standing in the several branches.

ASSISTANT DISTRICT SUPERINTENDENTS:

Assistant district superintendents shall perform such duties as may be assigned them by the boards of school directors or by the district superintendents.

SUPERVISING PRINCIPALS AND SUPERVISORS:

A school district of the third class which has no district superintendent or a school district of the fourth class may employ a supervising principal or two or more districts may join in the employment of a supervising principal or a supervisor of drawing, music, or other special subject and prescribe their duties.

DISCUSSION OF THE MARYLAND EQUALIZATION PLAN

The General Education Board made a survey in 1915 and 1916 of school conditions in Maryland. The recommendations of this survey resulted in much new legislation in 1916, particularly in the matter of increasing the qualifications of teachers.

After the War, school districts in Maryland had difficulty owing to low salaries, in keeping teachers. The Legislature of 1920, therefore, had to increase the salaries of teachers in order to hold them in the system. The turn-over in some counties was as high as sixty percent. Some counties, in order to meet the new salary schedule, had to spend as much as eighty to ninety percent of their total revenues. The result of this situation was that State authorities had to set up a minimum educational program with particular reference to the qualifications of teachers, and then study how best to distribute the money that was available in order to distribute equitably the burden of financing this program. In the meantime, Maryland had slipped back from about eleventh to thirty-fourth in the Ayres Scale for the ranking of States. We found we would have to have additional money and so we went to the Governor to see how much additional money could be secured for State support of public schools. It was estimated that probably $2,000,000 additional would be needed if the State appropriation were to be increased sufficiently to enable the poor counties to carry the new State program on a reasonable local tax rate and the money to be distributed according to the usual plan of apportionment. This increase was more than we can reasonably hope to get and, therefore, we set about to study out a plan whereby the poorer counties would be helped to carry out the new program.

Our study of how best to distribute the money that was available was simplified by the fact that in Maryland the county is the unit, with the exception of the City of Baltimore; that is, there are in Maryland twenty-four school districts, twenty-three of these being counties and one being the independent district of Baltimore. We found that the average tax rate in the State on each $100 for school purposes was sixty-seven cents and that the richest district had four times as much taxable property back of each child as the poorest district. We figured how much the new program would cost each county and how much a sixty-seven percent tax rate would raise locally. We then estimated the additional State appropriation needed to carry the State program. Eight of the counties in addition to the City of Baltimore were able, on a minimum tax rate of sixty-seven cents, to carry the new program without any additional aid from the State other than the amount that had been received. This left fifteen counties to whom additional help should be given. The solution of our problem was found in the setting up of an Equalization Fund, which the first year amounted to about $250,000 and in 1929 will approximate $500,000. An important factor in the operation of this Equalization Fund has been the State Tax Commission whose duty it is to see that all property is assessed at full value. As a matter of practice, rates do vary somewhat in counties, the average rate of assessment outside of Baltimore being about sixty-five percent. It is the duty also of the State Tax Commission to see to it that new wealth is assessed.

THE EQUALIZATION FUND

The State School Program of 1922 was the result of careful study of the local needs throughout the State, conferences with county superintendents, supervisors, boards of education, teachers, and other interested citizens, and frequent discussions before various groups. As is usually the case with school programs, most of the items which were found to need improvement called for additional funds, either State or local. A study of school data from every county in the State revealed that the poorer counties had higher tax rates and a less well-trained teaching staff than the wealthier counties. The Ayres' Index Number, calculated for each county, showed that in attendance and financial support of schools, there is as much variation in Maryland between the highest and the lowest county as there is in the United States between the highest and the lowest State. One county ranked with South Carolina, and another had the same index number as Montana.

The wealthier counties have three or four times as much wealth back of each child to be educated as the poorer counties; but in the distribution of the State School Fund on the basis of the children of school age and the aggregate days of school attendance, a wealthy county receives

as much money for each child as a poor county. If the State appropriation had been increased sufficiently to enable the poor counties to carry the new State program on a reasonable local tax rate, and the money distributed according to the usual plan of apportionment, an increase of more than $2,000,000 would have been required in the State appropriation. This increase was more than we could rightfully ask for or hope to get; so we adopted the *equalization fund* as a means of aiding the poorer counties to carry the new program, and the principle underlying this fund was thus stated to the people:

Any county that cannot carry the new minimum salary schedule for teachers on a county school tax levy of 67 cents on $100 of assessed valuation, shall have such an allotment from the equalization fund as will enable the county to carry the program; provided that not less than 24 percent of the current expense budget must be spent for purposes other than teachers' salaries.

It was found that 15 of the 23 counties would share in the Equalization Fund, in amounts ranging from $1,000 to $35,000 for 1923, with a total of $234,000 for the 15 counties. Instead of increasing the State School Fund by $2,000,000, and distributing it on a pupil basis, we asked for an increase of $234,000, to be distributed to the communities that most needed help and in direct proportion to their school needs. The amount hitherto distributed to other communities was not to be raised. All of these data, including the exact sum each county would receive from the Equalization Fund, and all other items of the State school budget were published in a "Do You Know" folder and widely distributed, and each county superintendent organized a publicity campaign to explain the principles back of the budget.

The educational implications of the Equalization Fund should be considered in connection with certain features of the government organization in Maryland. For instance, Maryland has a State Tax Commission whose function it is to equalize assessments in all the counties and to supervise the making by the local authorities, every five years, of a reassessment of all property in the State. Also, Baltimore City is a distinct school unit, working under a special charter, but all the schools in each county, whether in city, town, or rural section, are wholly, financially and otherwise, under the direction and control of a County Board of Education, working directly under the State School Law.

The Equalization Fund is calculated from data furnished by each county superintendent of schools, who is secretary and treasurer of the county board of education. State aid is given also to approved high schools, for part-payment of certain salaries, for text-books and materials of instruction, and for vocational, physical, and health education.

Advantages of the Equalization Fund

1. The Equalization Fund enables every county to pay the State minimum salaries on a reasonable local tax rate for schools, but does not forbid a county to pay more than the minimum, if it so desires, by levying a tax rate above 67 cents.

2. The amount of the Equalization Fund each county will receive is calculated every two years, and is written in the State School Budget, subject to approval by the State Legislature. The counties sharing in the fund can secure as many trained teachers as are available, and do not need to increase the local county tax rate for schools in order to meet the increased cost of these better qualified teachers. Three-fourths of the counties which pay only the minimum salary schedule can compete on equal terms for their own local product of trained teachers.

3. The present State salary schedule requires that a *normal school graduate* who has charge of a one- or two-teacher rural school shall be paid a minimum salary $100 higher than she would receive as a grade teacher in a town or city school in the same county. This is a direct bonus to normal school graduates who elect to teach in the rural schools. There are many of these in the sparsely settled poorer counties.

4. A minimum State school year for white schools of 180 days is secured without hardship to the poorer communities, and, since teachers' salaries are on a yearly basis, payable in 10 monthly installments, many of the counties have a school year of 190 days or more, without any additional cost to the taxpayers.

5. A poor county shares in the Equalization Fund in direct proportion to the increases in the training and efficiency of the teaching corps and the increase in high school facilities and other educational opportunities for the children, because the cost of teachers' salaries in all schools is the main factor in determining each county's share. This is a strong point for a county superintendent to use in urging progressive school policies.

6. The Equalization Fund has made it possible to secure a total salary increase for well-trained teachers of almost half a million dollars, ranging from $150 to $700 per teacher.

7. Along with salary increases for teachers came salary increases for county superintendents, for supervisors, and for helping teachers; and a supervisory officer was provided in each county for every 40 teachers in the elementary schools, the State paying two-thirds of the minimum salaries of county superintendents, supervisors, and helping teachers, and the *entire salary* of one school attendance officer for each county.

COMPUTATION OF THE EQUALIZATION FUND

The Equalization Fund is computed by assembling the following facts *for each teacher* from each county superintendent:

School
Name of Teacher
Years of Experience
Grade of Certificate
Salary
Change in certificate grade by:
a. Raising grade of certificate
b. Replacing teacher with another having additional training

These facts are verified, except that (a) and (b) are carefully estimated. The salaries of elementary teachers in excess of the requirements of Section 47 of the State School Law are deducted. (Table XXX.) The salaries of high school teachers in excess of requirements of Section 128 of the State School Law are deducted. (Table XXXI.) The salaries of new teachers are added to provide for cases where the number is insufficient or where there is an increasing population for which new buildings are being provided.

Salaries are counted at the minimum provided by Sections 60, 126 and 132 of the State School Laws passed by the Legislature of 1922, and any salary paid by a county in excess of this schedule is entirely at the county's expense, to the extent of the excess only. (Table XXXII.)

If additional teachers are requested to provide for increased enrollment, provision is made for them, especially if new buildings will be available to care for the additional classes.

The sum of the salaries of necessary teachers corrected as above is divided by .76 to determine *the county school budget required.* The salary budget shall not be more than 76 percent of the total budget according to Section 133 of the State School Laws. The additional 24 percent is needed to cover the current cost of administration and supervision, books, supplies, cleaning, heating, repairing buildings, transporting pupils, providing library and health service. (See left side of calculation sheet—Table XXXIII).

The Equalization Fund is the difference between the estimated amount required above* and the amount available for school purposes from State Aid for

(1) high schools,
(2) census and attendance,
(3) books and supplies, and
(4) part-payment of salaries of county officials,

*To this amount is added one-half of the amount expended during the previous year for transportation of elementary school pupils.

plus the amount available from a county tax of 67 cents on the assessed valuation of property taxable at the full rate for county purposes. A rate of 67 cents is chosen because it is close to the median tax rate for school purposes among the counties. (See right side of calculation sheet—Table XXXIII).

The counties receiving the Equalization Fund are therefore those in greatest need of help in carrying the minimum essentials of the State requirements without having to tax themselves above the school tax rate prevailing in the average county of the State.

TABLE XXVIII

BASIS FOR DISTRIBUTION OF STATE APPROPRIATIONS TO COUNTY BOARDS OF EDUCATION OTHER THAN THE EQUALIZATION FUND—MARYLAND

High School Aid

Total allotment in State School Budget for 1925.....$414,630

	First Group Schools	Second Group Schools
Principal	$900	$650
2 Academic Assistants, each	600	
2 Special Assistants, each	450	
1 Academic Assistant	450	
Additional Assistants, each	150	
Maximum to a county high school	5,000	

Textbooks and Supplies

Total allotment in State School Budget for 1925.....$250,000

Based on average number belonging in all public schools in the preceding year.

Colored Industrial Fund

Total allotment in State School Budget for 1925.....$30,750

$1,500 allowed each county having a colored industrial school and a colored supervisor. If no colored supervisor is employed only $750 is paid the county toward the maintenance of the colored industrial school.

Part-Payment of Salaries

Total allotment in State School Budget for 1925.....$176,000

Two-thirds of the minimum State salary schedule for county superintendents and supervising and helping teachers actually employed. $1,200 is the amount paid toward the salary of the attendance officer. The

salary schedule and number of supervising and helping teachers who can be provided for, if employed, is shown below.

TABLE XXIX

SALARY SCHEDULE FOR SUPERVISING STAFF—MARYLAND

	Years of Experience		
	1–4	5–7	8 plus
Helping Teacher	$1,440	$1,740	$2,040
Supervising Teacher	2,040	2,340	2,640
County Superintendent—			
Less than 150 teachers	2,500–2,940	.....	.....
150–199 teachers	2,940	3,240	3,540
200 or more teachers	3,540	3,840	4,140

Number of white elementary teachers requiring supervising or helping teachers	Number of supervising or helping teachers required
Less than 80	1
80–119	2
120–185	3
186–235	4
236–285	5
286–335	6

Census and Attendance

Total allotment in State School Budget for 1925.....$1,970,000

Two-thirds based on census of all children of ages 6 to 14, inclusive, one-third on aggregate days attendance.

In providing for the Equalization Fund, a county is not allowed elementary school teachers except in accordance with the schedule given in Table XXX provided for in Section 47 of the State School Law:

TABLE XXX

PRINCIPAL AND NUMBER OF ASSISTANTS NEEDED IN ELEMENTARY SCHOOLS—MARYLAND

Average Attendance	Principal	Assistant
Less than 41	1	.....
41-80	1	 1
81-120	1	 2
121-160	1	 3
161-200	1	 4
201-240	1	 5
241-280	1	 6
281-320	1	 7
321-360	1	 8

TABLE XXXI

STATE AID TO HIGH SCHOOLS—MARYLAND

Section 128 of School Law

First Group Schools

No. of Pupils Enrolled	Average Daily Attendance	No. of Acad. Teachers Including Principal	No. of Special Teachers	Maximum Amount of State Aid for	
				Academic Teachers	Special Teachers
30– 54	25– 47	2	.4	$1,500	$180
55– 89	48– 79	3	1	2,100	450
90– 124	80–109	4	2	2,550	900
125– 159	110–143	5	2½	2,700	975
160– 194	144–174	6	3	2,850	1,050
195– 229	175–206	7	3½	3,000	1,125
230– 264	207–237	8	4	3,150	1,200
265– 299	238–269	9	4¼	3,300	1,237.50
300– 334	270–300	10	4½	3,450	1,275
335– 369	301–332	11	4¾	3,600	1,302.50
370– 404	333–363	12	5	$5,000	
405– 439	364–395	13	5¼	5,000	
440– 474	396–426	14	5½	5,000	
475– 509	427–458	15	5¾	5,000	
510– 544	459–489	16	6	5,000	
545– 579	490–521	17	6¼	5,000	
580– 614	522–553	18	6½	5,000	
615– 649	554–584	19	6¾	5,000	
650– 684	585–616	20	7	5,000	
685– 719	617–647	21	7¼	5,000	
720– 754	648–679	22	7½	5,000	
755– 789	680–710	23	7¾	5,000	
790– 824	711–742	24	8	5,000	
825– 859	743–773	25	8¼	5,000	
860– 894	774–805	26	8½	5,000	
895– 929	806–836	27	8¾	5,000	
930– 964	837–868	28	9	5,000	
965– 999	869–899	29	9¼	5,000	
1,000–1,035	900–932	30	9½	5,000	
Baltimore City Senior High Schools				6,000	

The special teachers shown above may or may not include teachers of vocational agriculture and vocational home economics, who receive aid from the Federal Government and from the special fund for vocational education appropriated by the State.

Second Group Schools

15	12	1	....	650

TABLE XXXII

MINIMUM SALARY SCHEDULE—MARYLAND

WHITE ELEMENTARY SCHOOLS

Position	Years of Experience			
	1–3	4–5	6–8	9–
Teacher holding certificate of third grade (no increase)	$600	$650	.....	.....
Second grade	750	800	$850	.....
First Grade	950	1,050	1,100	$1,150
First grade in charge of one or two-room school	1,050	1,150	1,200	1,250
Principal with two assistants	1,150	1,250	1,300	1,350
Principal with five assistants and 200 in average attendance	1,350	1,450	1,500	1,550
Principal with nine assistants and 360 in average attendance	1,550	1,650	1,700	1,750

HIGH SCHOOLS

Minimum Salary Schedule for White High School Teachers

Position	Years of Experience				
	0–1	2–3	4–5	6–7	8–
Regular assistant	$1,150	$1,200	$1,250	$1,300	$1,350
Principal third group	1,250	1,300	1,350	1,400	1,450
Principal second group	1,350	1,400	1,450	1,500	1,550
Principal first group	1,550	1,650	1,750	1,850	1,950
Principal first group, five assistants and 100 in attendance	1,750	1,850	1,950	2,050	2,150
Principal first group, nine assistants and 200 in attendance	1,950	2,050	2,150	2,250	2,350

COLORED SCHOOLS

Minimum Salary Schedule per Month for Maryland Colored Teachers (8 Months)

Position	Years of Experience			
	1–3	4–5	6–8	9–
Elementary school teacher holding certificate of third grade	$40	$45	....	....
Second grade	50	55	$60	....
First grade	65	70	75	$85
High school assistant	80	90	95	....
Principal	95	110	120	....
Principal with five assistants and 100 in attendance	105	120	130	....

Table XXXIII

Calculation of Equalization Fund for 1924-1925—Worcester County, Maryland

Expenditures for Current Expenses Payroll, October, 1923

White high schools	$ 53,910.00
White elementary schools	76,150.00
Colored schools	19,280.00
Total	$149,340.00

Decreases for Excess Teachers or Excess Salaries (see P. 106)

White high schools (see p. 109)	6,500.00
White elem. schools (see p. 108)	6,300.00
Colored schools (see pp. 108-109)	
Total decreases	$ 12,800.00
Increases (see pp. 106 and 108)	
White high schools (see p. 109)	990.00
White elem. schools (see p. 108)	6,150.00
Colored schools (see pp. 108-109)	2,320.00
Total increases	$ 9,460.00
Net decrease	3,340.00
Salary Budget Required	$146,000.00
$146,000 ÷ .76 Current Expense Budget Required	$192,100.00
½ Transportation Cost of Elementary pupils added arbitrarily	* 3,046.46
Total Current Expense Budget Required	195,146.46
Receipts from State and County	176,850.36
EQUALIZATION FUND	$ 18,296.10

Estimated Appropriations from State for

High schools	$ 17,190.00
Textbooks	4,171.32
Supplies	1,042.84
Colored Industrial Fund	1,500.00
Census and attendance	37,226.20

Part-Payment of Salaries

Superintendent	1,960.00
Supervisor	1,560.00
Attendance Officer	1,200.00
Total State Appropriations	$ 65,850.36
County Levy at 67% Rate on $16,566,130.00	111,000.00
Total Receipts Available	176,850.36

Assessed Valuation of Property

Real Estate	$12,900,487.00
Personal Property	2,620,582.00
Railroad Property	775,370.00
Ordinary Business	224,931.00
Domestic Corporations	44,760.00
Total	$16,566,130.00

Schools Having Excess Teachers

School Dist.	No. in Excess	School Dist.	No. in Excess
8 7	1	2 8	1
4 9	1	4 8	1
5 2	1	1 9	2
2 5	1	.. ..	..
.. 2	1–	one addition al	

*See footnote, page 106.

*To this amount is added one-half of the amount expended during the previous year for transportation of elementary school pupils.

SUPPLEMENT I

TECHNICAL ASPECTS OF THE PROBLEM

By Dr. Paul R. Mort, Dr. David P. Harry and Dr. Robert L. Burns

THE MEASUREMENT OF EDUCATIONAL NEED IN THE SCHOOL DISTRICTS

Chapter V gives the complete method for computing the index of the cost of the minimum program for elementary and high schools and the corrections for use with three-year and two-year high schools. These figures were based on the ratio of teachers to pupils as provided in the schools of Pennsylvania in the year 1926-27. It was assumed from experience in other States that an increase in size of school would have no effect upon this ratio in elementary schools having an average daily attendance of more than 600 and in high schools having an average daily attendance of more than 1000. The ratio of teachers to pupils was, therefore, computed for every high school having an average daily attendance of more than 1000 and for every elementary or junior high school having an average daily attendance of more than 600. Table XXXIV shows the results of these computations.

TABLE XXXIV

RATIO OF TEACHERS TO PUPILS IN AVERAGE DAILY ATTENDANCE IN LARGE SCHOOLS OF PENNSYLVANIA

1926-27

Type of School	Number of Cases	Number of Teachers per 100 Pupils			Equivalent of Median in Pupils per Teacher
		Lowest	Highest	Median	
Schools having 8-4 organization:					
Elementary	118	2.26	4.94	3.12	32
High School	31	3.11	7.31	4.35	23
Schools not Associated with High Schools:					
Elementary	65	1.47	4.19	2.90	34
Schools having 6-3-3 organization:					
Elementary	50	2.44	5.31	3.22	31
Junior High School	35	1.44	5.99	3.89	26
Senior High School	20	3.78	6.39	4.77	21

It was not assumed that the relation given in Table XXXIV would hold for smaller schools, or that the relationship for one size of school among the smaller schools would hold for schools of a different size. Accordingly, it was necessary to obtain data on individual schools and to compute the teacher-pupil ratio for each size of school. The only situations where such data were available were those fourth-class districts which report attendance by individual schools. In all other districts,

the data for all the schools of the district are combined in a single report. Altogether, there were found 1559 elementary schools having an average daily attendance in grades 1-8 of less than 600. This does not include one-teacher schools. These must be dealt with separately. Those schools were grouped according to their average daily attendance: Those having an average daily attendance of 10-19, those having an average daily attendance of 20-29, etc. The average number of teachers employed in each such group of schools below 290 in average daily attendance is given in Table XXXV together with the number of pupils per teacher equivalent to this average.

TABLE XXXV

THE AVERAGE NUMBER OF TEACHERS EMPLOYED IN ELEMENTARY SCHOOLS OF VARIOUS SIZES

Average Daily Attendance in Grades 1-8

Pennsylvania Elementary Schools 1926-27

Size of Schools Average Daily Attendance	Number of Schools*	Number of Teachers			Number of Pupils per Teacher	Allotment of Teaching Units by Formulas
		Lowest	Highest	Average		
10– 19	2	2	2	2.00	8	.55
20– 29	32	2	3	2.03	12	.91
30– 39	102	2	5	2.03	17	1.27
40– 49	178	2	4	2.03	22	1.64
50– 59	213	2	3	2.05	27	2.00
60– 69	185	2	4	2.14	30	2.25
70– 79	142	2	5	2.35	32	2.50
80– 89	95	2	4	2.62	32	2.75
90– 99	82	2	5	2.88	33	3.00
100–109	76	2	5	3.32	32	3.28
110–119	62	2	5	3.52	32	3.59
120–129	79	2	5	3.80	33	3.91
130–139	42	3	5	4.00	34	4.22
140–149	51	3	6	4.14	35	4.53
150–159	40	4	7	4.65	33	4.84
160–169	30	4	7	4.80	34	5.16
170–179	20	4	6	4.80	36	5.46
180–189	17	4	6	5.12	36	5.78
190–199	16	5	6	5.44	36	6.09
200–209	15	4	7	5.53	37	6.41
210–219	8	5	7	6.00	36	6.72
220–229	17	5	8	6.12	37	7.03
230–239	8	5	8	6.38	37	7.34
240–249	11	5	8	6.36	39	7.66
250–259	5	6	7	6.40	40	7.97
260–269	3	5	8	6.33	42	8.28
270–279	7	6	7	6.57	42	8.59
280–289	3	7	7	7.00	41	8.91

*1541 of the 1559 are given here. The other 18 ranged from 200 to 400 in average daily attendance.

An inspection of the "Number of Pupils per Teacher" column shows that there is a marked tendency for the number of pupils per teacher to increase as the size of school increases. Accordingly, no single figure can be used for small schools. It is either necessary to use a different standard for each size of school up to that point where increase in size is no longer associated with increase in number of pupils per teacher or to use some other method which will give consideration as to size of school. A method which is simpler in application than the use of a number of different standards has been devised.* The relationship between number of teachers and the size of school can be expressed in a simple formula that makes adjustment for difference in size of schools. The formula corresponding to Table XXXV may be expressed as follows:

Count two teachers for the first 55 pupils in average daily attendance and one for each additional 40 pupils. For a school having 65 pupils, two teaching units are counted for the first 55 pupils. This leaves 10 pupils to count at the rate of one teacher for 40. The total teaching units to be alloted to such a school will, therefore, be 2.25. A school with an average daily attendance of 44 would receive 44/55 of two teaching units or 1.6 teaching units. Obviously, the smallest number of pupils per teacher that this considers is 27.5, a standard which is applied to all schools with two or more teachers for an average daily attendance of 55 or less. This number of pupils per teacher increases gradually until at 100 it is equivalent to one teacher for 32 pupils, the standard which applies to a large school. The above formula is, therefore, applied only to schools with an average daily attendance below 100. For schools with an average daily attendance of 100 and above one teacher is counted for each 32 pupils.

The last column in Table XXXV gives the allotment of teachers by this formula to schools corresponding to the middle of each size group represented in the table. The discrepancy between these figures and the average number of pupils per teacher in schools below 50 is due to the fact that in the smaller schools a higher standard is arbitrarily imposed. In schools above 100, the number alloted is larger than the actual number found in these schools. The fact that classes in these schools are larger than in the large schools was taken as an indication that the schools in this section of the table, coming as they did from fourth-class districts only, are not representative of the State as a whole.

A similar formula was developed for Table XXXVI.

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*Mort, Paul R., *The Measurement of Educational Need*, Bureau of Publications, Teachers College, Columbia University, 1924.

TABLE XXXVI

THE AVERAGE NUMBER OF TEACHERS EMPLOYED IN HIGH SCHOOLS OF VARIOUS SIZES

Average Daily Attendance in Grades 9-12

Pennsylvania High Schools, 1926-27

Size of Schools Average Daily Attendance	Number of Schools*	Number of Teachers			Number of Pupils per Teacher	Allotment of Teaching Units by Formulas
		Lowest	Highest	Average		
10– 19	4	1	3	1.75	9	1.30
20– 29	16	1	3	2.06	12	2.09
30– 39	34	1	5	2.80	13	2.52
40– 49	53	1	6	3.04	15	3.00
50– 59	42	1	5	3.21	17	3.39
60– 69	39	2	8	4.26	15	3.83
70– 79	37	2	10	4.05	19	4.21
80– 89	34	3	7	4.30	20	4.57
90– 99	20	4	6	4.90	19	4.92
100–109	19	3	8	5.68	18	5.29
110–119	23	4	8	5.39	21	5.64
120–129	17	5	9	6.29	20	6.00
130–139	14	5	8	6.21	22	6.36
140–149	14	5	8	6.57	22	6.71
150–159	11	5	7	6.45	24	7.07
160–169	9	5	9	6.78	24	7.43
170–179	4	6	9	7.75	23	7.79
180–189	9	5	14	8.44	22	8.14
190–199	11	6	11	8.64	23	8.50
200–299	56	7	22	11.15	22	10.87
300–399	38	7	27	15.25	23	15.22
400–499	20	12	32	20.75	22	19.57
500–599	11	17	37	24.75	22	23.91

Here it was found necessary to apply one formula to schools below 70 and another to schools 70 or above. In schools below 70, two teachers are counted for the first 23 pupils and one for each additional 23; for example, a school with 47 pupils in average daily attendance would have two teaching units counted for the first 23 pupils and 1.04 teaching units for the other 24, making a total of 3.04 teaching units or one teacher for each 16 pupils. In a school of 69 pupils this formula would give 4 teaching units.

The formula applied to schools with an average daily attendance of 70 or more is as follows: Count 4 teaching units for the first 69 pupils and one for each additional 28. A school with an average daily attendance of 140 would count 4 units for the first 69 pupils and 2.54 for the other 71 pupils, or a total of 6.54 teaching units. The number of pupils per teacher alloted by this formula increases from slightly over 17 at 70 to 23 at 200. At this point the size of school is reached which has the same number of pupils per teacher as was found in the large schools. For schools above 200, therefore, one teaching unit is counted for 23 pupils. The last column in Table XXXVI gives the number of pupils alloted

by these formulas to the middle of each size group represented in the Table.

In three-year high schools the effect of the small twelfth grade class on reducing the number of pupils per teacher is absent. To obtain a correction for such schools a study similar to those shown in Tables XXXV and XXXVI was made. It was discovered that the formula for such high schools bore a fairly consistent relationship to the formulas for the four-year high schools; for example, the result for the three-year school of median size, as obtained by use of the special formula for the three-year schools was 75 percent of the result obtained by application of the four-year school formula. The similar percentage for the 25 percentile community was 77 percent and for the 75 percentile 75 percent.

It accordingly seems better to use three-fourths of the result obtained from the four-year high school formula than to establish a separate formula for the three-year high schools.

An analysis of the 85 schools in ten-year school systems showed a similar approach to a consistent relationship of the two-year high school formula to the four-year high school formula, except in the very smallest schools. The relationship resulting is 67 percent. It is, therefore, proposed to use for two-year high schools two-thirds of the results obtained by applying the four-year high school formula.

THE COST OF LIVING CORRECTION APPLIED TO THE MEASURE OF EDUCATIONAL NEED

The basic principles for the granting of State subsidies to school districts have been set up in a preceding chapter. In any attempt to equalize school support it is imperative to consider all the elements in the community that would affect the cost of the public educational offering demanded by the State program. The element to be presented in this chapter is that of variations in the cost of living of teachers among the various school districts in Pennsylvania.

NATURE OF COST OF LIVING STUDIES

For centuries the phenomenon of varying costs of living in different parts of the world has been observed. Since the high cost of living became a problem at the turn of the century and especially since war and post-war prices and wage conditions demand attention, there have been repeated studies of the cost of living by the United States Bureau of Labor Statistics, the National Industrial Conference Board, the Massachusetts Commission on the Necessities of Life, and by Chambers of Commerce, individuals or groups, of employers, and by social workers. Within the last twelve years in practically every labor dispute in the United States cost-of-living figures have been used as a basis for wage adjustment.* The writer made a study of the variations in the cost

*U. S. Bureau of Labor Statistics. "The Use of Cost-of-Living Figures in Wage Adjustments." No. 369 (1925), Government Printing Office.

of living of teachers of New York State in 1926. Comparisons were made among 85 cities and communities of New York, and a technique was developed to apply the variations in cost of living to the measure of educational need.*

There are in general only two main types of cost-of-living studies. One type considers the actual expenditures of the individuals under consideration with very little reference to the standards of living of the individuals. Since the expenditures depend upon different standards of living, upon different personal preferences and desires, upon the actual differences in cost, it is rather difficult to analyze these costs to discover real variations among communities.

The second type of investigation only indirectly considers what the individuals are spending to live in the various communities. This method sets up an actual or theoretical standard of living at a chosen level, selects the articles and conveniences to represent the whole budget of the group under consideration, and then secures the prices of these articles in the various communities in the study. The most essential feature is that the standards and the qualities of the articles should not vary from place to place.

Since the purpose of the present study is to ascertain what differences in costs exist among the various communities of Pennsylvania upon the same standard of living unaffected by the salaries of teachers, the second type of cost-of-living study has been selected.

REPRESENTATIVE GROUP STUDIED

The single woman teacher living away from home has been chosen as the most representative of the whole teaching profession. The standards have been selected as far as possible to meet her needs early in her career as a teacher. Since no one has yet determined scientifically at what standard of living teachers can work most efficiently, the standards accepted for the present writer's New York State study by experts in the fields of housing conditions for women, of budget-making for women, and of food consumption, were used in the Pennsylvania study. Therefore, cost of living of teachers in this report means the cost of buying a carefully defined list of articles and services chosen to represent the whole budget of the single woman teacher living away from home.

In the New York State study a long list of items covering food, rent, clothing, and miscellaneous articles and services were priced in 85 communities. An analysis of the prices proved that the variations in the costs of living could be ascertained reliably and accurately by a shorter list of items with the use of the statistical techniques developed.

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*Harry, David P., Jr., *"The Cost of Living of Teachers,"* Teachers College Bureau of Publications, Columbia University. Much of the present report is taken from the findings of this study.

It becomes possible, therefore, to use in the Pennsylvania study only the prices of room rent and thirteen items of food.

COMMON MISCONCEPTIONS CONCERNING COST OF LIVING

It is necessary to recall the misconceptions which are current concerning the cost of living. An individual compares the prices of the same article in two communities. Then because the price is 50 cents in one community and 25 cents in the other, an estimation is made that the first community is twice as high in living costs as the second. The article in question is an insignificant part of the whole budget and the estimation from the one article is just a wild guess. A second misconception is the common opinion that costs of living vary directly as the size of the community or that all large cities are more expensive than all smaller communities. Studies show that the average cost of living of the largest cities is higher than the average cost of living of the smaller communities. However, because of geographical situation, proximity to a large city, the type of community, situation on a main trunk railroad, and other factors, it is true that many smaller communities have higher living costs than larger communities in another section of the State. A third misconception arises from the failure to consider the whole budget of the group under question. The results of statistical analysis agree with the general opinion that rent costs are the most variable and the most important in determining the total costs of living. Nevertheless, comparisons of rent prices only in two communities would give a very erroneous picture of the situation. Rent costs are only about one-fifth of the total costs, and the other four-fifths must be considered. For example, the rent per week for one room is $6.00 in City X and $3.00 in Community Y. The ratio between the two places on rent is 2 : 1 or 200 to 100. Common misconception says City X is twice as expensive as Community Y. Let us suppose the costs of the other four-fifths, or 80 percent, of the total budget (rent is about 20 percent) as constant or the same for all communities. What happens to the ratio of the total cost of living? We would have for City X, 80 plus .20 x 200 (the rent index) or 80 plus 40 equals 120; for Community Y we would have 80 plus .20 x 100 (the rent index) or 80 plus 20 equals 100. The ratio would become 120 : 100 instead of 200 : 100, and instead of being twice as expensive City X is only 20 percent higher than Community Y.

A fourth misconception deals with changing standards of living among teachers in large and small communities. There is no doubt that teachers in large cities and small select residential communities do live on a more expensive level or standard than the average teacher. These teachers pay more for theatres, concerts, social life, and entertainments, and they say they must live up to a higher level to win respect in the community. But would not the rural teacher also enjoy good theatres,

concerts, museums, and social life if the opportunity were possible? The teacher of the large city is paying more because she is securing more. Such differences in standards should not be, and are not, considered in this report. Many items used by teachers are practically the same price in all communities. There is thus no variation in cost. The New York study showed that this constant part of the budget should be counted as 57 percent of the total budget. One must guard against these common misconceptions in order that one may interpret correctly the costs of living of teachers in Pennsylvania.

In order to secure the data for this report the Department of Public Instruction requested the co-operation of the superintendents of schools of all first, second and third-class cities, and of the county superintendents of all counties of the State. The directions and recording forms are shown as Forms I, II, and III. The standards set up in these forms had been accepted previously by experts in the various fields, and were used to insure comparability of standards in the various communities of the State. The weighing used for the various parts of the budget was 22.5 percent for food, 20.5 percent for rent, and 57 percent constant for all communities to represent clothing, miscellaneous articles and services, savings, insurance, etc.

THE FOOD INDEX

The first step in the computation of the total index was to compute the food index. Each community reported food prices for the thirteen items from several stores. Average prices were calculated for each food item. Then each average price was multiplied by the consumption weight allotted that article in the United States Bureau of Labor Statistics food indexes for the North Atlantic States.* These weights are:

	Weight		*Unit*
Milk	412	x	1 quart
Eggs	68	x	1 dozen
Butter	75	x	1 pound
Hens	25	x	1 pound
Sirloin steak	27	x	1 pound
Round steak	27	x	1 pound
Pork chops	29	x	1 pound
Potatoes	746	x	1 pound
Bread	642	x	1 pound
Flour	224	x	1 pound
Coffee	33	x	1 pound
Tea	13	x	1 pound
Evaporated milk	95	x	1 pound

*United States Bureau of Labor Statistics, Bulletin No. 396, "Retail Prices 1890 to 1924," p. 5.

The sum of the weighted average prices for each community was next calculated. Since the total food budget contains many more than 13 items of food, it was necessary to employ a statistical formula to calculate the cost of the whole food budget. This formula, derived from the New York study is:

Cost of the Whole Food Budget=the sum of the Weighted Prices of the 13 Food Items x 1.1753 + $61.50.

It must be remembered that the resulting figures secured for each community are not the amounts of money spent each year for food by teachers. They are merely the costs of the same standard list of food items in the various communities.

The next step in the calculation of the food index was the selection of the base with which to compare all the communities of the State. It was arbitrarily decided to use as the base for the food index the average of the total costs of food of the fourth-class districts of that county which ranked tenth from the lowest end of the distribution. Then the total cost of food of each community was divided by the base figure. The base is considered as 1.00 on the index. Column 2 in Tables XXXVII, XXXVIII and XXXIX shows the food index for the various districts in the State.

TABLE XXXVII

COMPUTATION OF TOTAL INDEX OF THE COST OF LIVING OF COUNTIES OF PENNSYLVANIA BASED ON FOURTH-CLASS SCHOOL DISTRICTS

December, 1927

County	Food Index	Food Index x.225	Rent Index	Rent Index x.205	Total Index	County Rank on Total Index
1	2	3	4	5	6	7
1. Adams	....	....	....	....	....	....
2. Allegheny	1.136	.256	1.462	.300	1.126	3.5
3. Armstrong	1.058	.238	1.146	.235	1.043	26
4. Beaver	1.100	.246	1.329	.272	1.090	9
5. Bedford	.998	.225	.804	.165	.960	49
6. Berks	1.065	.240	1.383	.284	1.094	7.5
7. Blair	....	....	.833	....	....	....
8. Bradford	.984	.221	1.167	.239	1.030	31
9. Bucks	1.128	.254	1.328	.272	1.096	6
10. Butler	1.047	.236	1.033	.218	1.018	35.5
11. Cambria	1.076	.242	1.377	.282	1.094	7.5
12. Cameron	....	....	1.083	....	....	....
13. Carbon	....	....	1.310	....	....	....
14. Centre	1.021	.230	1.229	.277	1.077	13.5
15. Chester	1.083	.244	1.047	.215	1.029	32
16. Clarion	1.054	.237	1.193	.245	1.052	23

TABLE XXXVII (Continued)

County	Food Index	Food Index x.225	Rent Index	Rent Index x.205	Total Index	County Rank on Total Index
1	2	3	4	5	6	7
17. Clearfield	1.049	.236	1.036	.212	1.018	35.5
18. Clinton	1.033	.232	....	....	....	....
19. Columbia	....	....	....	....	....	....
20. Crawford	1.000	.225	.973	.199	.994	46
21. Cumberland	1.117	.251	1.143	.234	1.055	21
22. Dauphin	....	....	....	....	....	....
23. Delaware	1.129	.254	1.617	.331	1.155	1
24. Elk	1.047	.236	1.123	.230	1.036	29
25. Erie	1.024	.230	1.408	.289	1.089	10
26. Fayette	1.074	.242	1.296	.266	1.078	12
27. Forest	1.028	.231	1.000	.205	1.006	44
28. Franklin	....	....	....	....	....	....
29. Fulton	.960	.216	.815	.167	.953	50
30. Greene	1.038	.234	.974	.200	1.004	45
31. Huntingdon	1.060	.239	.996	.204	1.013	40.5
32. Indiana	1.029	.232	1.031	.211	1.013	40.5
33. Jefferson	1.050	.236	1.17	.240	1.046	25
34. Juniata	....	....	....	....	....	....
35. Lackawanna	1.139	.256	1.112	.228	1.054	22
36. Lancaster	1.013	.228	.898	.184	.982	48
37. Lawrence	....	....	....	....	....	....
38. Lebanon	....	....	1.119	.229	....	....
39. Lehigh	1.040	.234	1.431	.293	1.097	5
40. Luzerne	1.103	.248	1.502	.308	1.126	3.5
41. Lycoming	1.030	.232	1.307	.268	1.070	17
42. McKean	.976	.220	1.091	.224	1.014	38.5
43. Mercer	1.056	.238	1.176	.241	1.049	24
44. Mifflin	....	....	....	....	....	....
45. Monroe	....	....	....	....	....	....
46. Montgomery	1.111	.250	1.550	.318	1.138	2
47. Montour	1.042	.234	1.244	.255	1.059	20
48. Northampton	1.142	.257	....	....	....	....
49. Northumberland	1.042	.234	1.275	.261	1.065	19
50. Perry	.970	.218	1.233	.253	1.041	28
51. Pike	1.083	.244	1.257	.258	1.072	15.5
52. Potter	1.001	.225	1.056	.216	1.011	42.5
53. Schuylkill	1.092	.246	.951	.195	1.011	42.5
54. Snyder	.992	.223	1.077	.221	1.014	38.5
55. Somerset	1.017	.229	1.054	.216	1.015	37
56. Sullivan	....	....	1.214	.249	....	....
57. Susquehanna	1.068	.240	1.346	.276	1.086	11
58. Tioga	.993	.223	.957	.196	.989	47
59. Union	1.018	.229	1.080	.221	1.020	34
60. Venango	1.029	.232	1.133	.232	1.034	30
61. Warren	1.019	.229	1.085	.222	1.021	33
62. Washington	1.062	.239	1.281	.263	1.072	15.5
63. Wayne	1.079	.243	1.244	.255	1.068	18
64. Westmoreland	....	....	1.314	.269	....	....
65. Wyoming	1.042	.234	1.333	.273	1.077	13.5
66. York	.987	.222	1.219	.250	1.042	27

NOTES.

1. Total Index equals Food Index x.225 (Column 3) plus Rent Index x.205 (Column 5) plus .57 (a constant for all living costs except food and rent in all communities).

2. The Food Index and the Rent Index were each based upon the average of the fourth class districts of the county tenth from the lowest in costs. The average of the fourth-class districts of the 16 counties lowest on the total index is 1.001.

TABLE XXXVIII

COMPUTATION OF TOTAL INDEX OF THE COST OF LIVING OF FIRST AND SECOND-CLASS CITIES OF PENNSYLVANIA

December, 1927

City	Food Index	Food Index x.225	Rent Index	Rent Index x.205	Total Index	Rank on Total Index
1	2	3	4	5	6	7
First Class						
1. Philadelphia	1.212	.273	2.083	.427	1.270	2
2. Pittsburgh	1.144	.257	2.33	.478	1.305	1
Second Class						
3. Allentown	1.165	.262	1.544	.317	1.149	12
4. Altoona	1.093	.246	1.448	.297	1.113	16
5. Bethlehem	1.142	.257	1.308	.268	1.095	19
6. Chester	.....	.....	.....	.....	#1.18	6
7. Easton	.....	.....	.....	.....	#1.10	18
8. Erie	1.101	.248	1.527	.313	1.131	14
9. Harrisburg	1.061	.239	1.734	.355	1.164	8
10. Hazleton	1.133	.255	1.618	.332	1.157	9.5
11. Johnstown	1.086	.244	1.631	.334	1.148	13
12. Lancaster	1.121	.252	1.496	.307	1.129	15
13. McKeesport	1.116	.251	1.621	.332	1.153	11
14. New Castle	1.064	.239	1.337	.274	1.083	20
15. Norristown	1.211	.272	1.949	.400	1.242	3
16. Reading	1.076	.242	1.721	.353	1.165	7
17. Scranton	1.167	.263	1.853	.380	1.213	4
18. Wilkes-Barre	1.184	.266	1.681	.345	1.181	5
19. Williamsport	1.075	.242	1.457	.299	1.111	17
20. York	1.073	.241	1.689	.346	1.157	9.5

NOTES:

1. Total Index equals Food Index x.225 (Column 3) plus Rent Index x.205 (Column 5) plus .57 (a constant for all living costs except food and rent in all communities).

2. The Food Index and the Rent Index were each based upon the average of the fourth-class districts of the county tenth from the lowest in costs. The average of the fourth-class districts of the 16 counties lowest on the total index is 1.001.

3. All index numbers marked # have been estimated from the index numbers of surrounding communities.

TABLE XXXIX

COMPUTATION OF TOTAL INDEX OF THE COST OF LIVING OF THE THIRD-CLASS DISTRICTS OF PENNSYLVANIA (*See Notes)

Community	Food Index	Food Index x.225	Rent Index	Rent Index x.205	Total Index	Rank Total Index Third Class
1	2	3	4	5	6	7
1. Abington twp.	1.169	.263	1.766	.362	1.195	6
2. Ambridge boro.	1.086	.244	1.370	.281	1.095	126
3. Archbald boro.	....	....	....	....	#1.100	114.5
4. Arnold boro.	1.081	.243	1.219	.250	1.063	181.5
5. Ashland boro.	1.104	.248	....	....	#1.120	70.5
6. Ashley boro.	....	....	....	....	#1.120	70.5
7. Avalon boro.	....	....	....	....	#1.160	23
8. Bangor boro.	1.097	.247	....	....	#1.080	158
9. Beaver Falls boro.	1.104	.248	1.417	.290	1.108	100
10. Bellevue boro.	1.121	.252	1.655	.339	1.161	21.5
11. Berwick boro.	....	....	....	....	#1.100	114.5
12. Blakely boro.	1.147	.258	1.212	.248	#1.100	114.5
13. Bloomsburg boro.	1.086	.244	1.542	.316	1.109	98.5
14. Braddock boro.	*1.111	.250	1.910	.392	1.212	4
15. Bradford city	1.122	.252	1.531	.314	1.134	51.5
16. Bristol boro.	....	....	....	....	#1.120	70.5
17. Butler city	1.030	.232	1.476	.303	1.046	211
18. Cannonsburg boro.	....	....	....	....	#1.080	158
19. Carbondale city	1.141	.257	1.510	.310	1.137	48
20. Carlisle boro.	1.012	.228	1.360	.279	1.077	172.5
21. Carnegie boro.	1.106	.249	1.111	.228	#1.100	114.5
22. Carrick boro.	....	....	....	....	#1.180	12.5
23. Cass twp.	....	....	....	....	#1.100	114.5
24. Cecil twp.	....	....	....	....	#1.080	158
25. Center twp.	....	....	....	....	#1.050	207.5
26. Chambersburg boro.	....	....	....	....	#1.050	207.5
27. Charleroi boro.	1.125	.253	1.577	.323	1.146	41.5
28. Chartiers twp.	....	....	....	....	#1.060	193.5
29. Cheltenham twp.	1.171	.263	1.500	.308	1.141	45
30. Clairton city	1.066	.240	1.419	.291	1.101	103
31. Clearfield boro.	1.067	.240	1.230	.252	1.062	183.5
32. Coaldale boro.	1.154	.260	....	....	#1.110	96.5
33. Coal twp.	1.127	.254	1.495	.306	1.130	53
34. Coatesville city	1.139	.256	1.344	.276	1.102	102
35. Columbia boro.	....	....	....	....	#1.080	158
36. Conemaugh twp.	....	....	....	....	#1.060	193.5
37. Connellsville city	....	....	....	....	#1.120	70.5
38. Conshohocken boro.	1.092	.246	1.300	.267	1.083	146.5
39. Cooper twp.	1.049	.236	1.042	.214	1.020	221
40. Coraopolis boro.	....	....	....	....	#1.120	70.5
41. Corry city	1.020	.230	1.222	.251	1.051	20.5
42. Cowanshannock twp.	1.074	.242	.889	.182	.994	225
43. Crafton boro	....	....	....	....	#1.150	33.5
44. Danville boro.	1.052	.237	1.000	.205	1.012	222
45. Darby boro.	1.138	.256	1.734	.355	1.181	9
46. Derry twp.	.997	.224	1.194	.245	1.032	217
47. Dickson City boro.	....	....	....	....	#1.120	70.5
48. Donora boro.	1.125	.253	1.517	.311	1.134	51.5
49. Dormont boro.	....	....	....	....	#1.180	12.5
50. DuBois city	1.035	.233	1.350	.277	1.080	158
51. Dunbar twp.	1.039	.234	1.348	.276	1.080	158
52. Dunmore boro.	1.169	.263	....	....	#1.150	33.5
53. Duquesne city	1.111	.250	1.433	.294	1.114	90.5
54. Duryea boro.	....	....	....	....	#1.120	70.5
55. East Conemaugh boro.	1.098	.247	1.312	.269	1.086	145

*See Notes.

TABLE XXXIX (Continued)

Community	Food Index	Food Index x.225	Rent Index	Rent Index x.205	Total Index	Rank Total Index Third Class
1	2	3	4	5	6	7
56. East Pike Run twp.	....	....	....	....	#1.060	193.5
57. East Huntington twp.	....	....	....	....	#1.060	193.5
58. East Pittsburgh boro.	....	....	....	....	#1.150	33.5
59. Edwardsville boro.	....	....	....	....	#1.120	70.5
60. Elizabeth twp.	....	....	....	....	#1.090	135
61. Ellwood City boro.	....	....	....	....	#1.060	193.5
62. Etna boro.	....	....	....	....	#1.150	33.5
63. Farrell boro.	1.063	.239	1.339	.274	1.083	146.5
64. Fell twp.	1.168	.263	....	....	#1.100	114.5
65. Ford City boro.	1.137	.256	1.407	.288	1.144	43
66. Forest City boro.	1.072	.241	....	....	#1.090	135
67. Foster twp.	....	....	....	....	#1.100	114.5
68. Frackville boro.	....	....	....	....	#1.120	70.5
69. Franklin city	1.060	.239	1.279	.262	1.071	177.5
70. Freeland boro.	....	....	....	....	#1.120	70.5
71. Georges twp.	....	....	....	....	#1.080	158
72. German twp.	1.066	.240	1.167	.239	1.049	210
73. Glassport boro.	....	....	....	....	#1.100	114.5
74. Greensburg boro.	1.133	.255	1.600	.328	1.153	26
75. Greenville boro.	....	....	....	....	#1.080	158
76. Hanover boro.	.940	.212	1.456	.298	1.080	158
77. Hanover twp.	....	....	....	....	#1.120	70.5
78. Harrison twp.	....	....	....	....	#1.100	114.5
79. Harrison-Brackenridge jt.	....	....	....	....	#1.100	114.5
80. Haverford twp.	1.163	.262	1.558	.319	1.173	16
81. Hazel twp.	1.180	.268	....	....	#1.120	70.5
82. Hempfield twp.	....	....	....	....	#1.060	193.5
83. Hollidaysburg boro.	....	....	....	....	#1.060	193.5
84. Homestead boro.	....	....	....	....	#1.120	70.5
85. Huntingdon boro.	1.092	.246	....	....	#1.070	179
86. Indiana boro.	1.083	.244	1.465	.300	1.111	93.5
87. Jeannette boro.	1.093	.246	1.356	.278	1.094	127
88. Jefferson twp.	....	....	....	....	#1.090	135
89. Jenkins twp.	....	....	....	....	#1.120	70.5
90. Jenner twp.	....	....	....	....	#1.030	219
91. Jersey Shore boro.	1.056	.238	1.150	.236	1.044	213
92. Johnsonburg boro.	1.063	.239	....	....	1.060	193.5
93. Juniata boro.	1.104	.248	1.260	.258	1.076	174
94. Kane boro.	1.077	.242	1.167	.239	1.074	175.5
95. Kingston boro.	1.191	.268	1.333	.273	1.111	93.5
96. Kittanning boro.	....	....	....	....	#1.100	114.5
97. Knoxville boro.	....	....	....	....	#1.180	12.5
98. Lansford boro.	1.155	.260	1.389	.285	1.115	88.5
99. Larksville boro.	....	....	....	....	#1.120	70.5
100. Latrobe boro.	1.074	.242	1.137	.233	1.045	212
101. Lebanon city	1.014	.228	....	....	#1.100	114.5
102. Lehighton boro.	1.099	.247	1.042	.214	1.031	218
103. Lewistown boro.	1.149	.259	1.629	.334	#1.100	114.5
104. Lock Haven city	....	....	....	....	#1.080	158
105. Logan twp.	1.083	.244	1.255	.257	1.071	177.5
106. Lower Merion twp.	1.307	.294	2.038	.418	1.282	1
107. Luzerne twp.	....	....	....	....	#1.060	193.5
108. McKees Rocks boro.	1.085	.244	1.437	.295	1.109	98.5
109. Mahanoy City boro.	1.231	.277	1.511	.310	1.157	24.5
110. Mahanoy twp.	1.189	.268	1.511	.310	1.148	40
111. Mauch Chunk twp.	....	....	1.533	.314	#1.100	114.5
112. Marcus Hook boro.	....	....	....	....	#1.100	114.5
113. Meadville city	1.042	.234	1.340	.275	1.079	171

*See Notes.

TABLE XXXIX (Continued)

Community	Food Index	Food Index x.225	Rent Index	Rent Index x.205	Total Index	Rank Total Index Third Class
1	2	3	4	5	6	7
114. Menallen twp.	....	....	....	....	#1.060	193.5
115. Middletown boro.	1.055	.237	1.250	.256	1.063	181.5
116. Midland boro.	1.124	.253	1.650	.338	1.161	21.5
117. Mifflin twp.	....	....	....	....	#1.120	70.5
118. Milton boro.	1.029	.232	1.167	.239	1.041	214
119. Millvale boro.	....	....	....	....	#1.150	33.5
120. Minersville boro.	1.131	.254	1.298	.266	1.090	135
121. Monessen city	1.096	.247	1.341	.275	1.092	128.5
122. Monongahela city	1.104	.248	1.375	.282	1.100	114.5
123. Morris twp.	1.049	.236	1.000	.205	1.011	223
124. Mt. Carmel boro.	1.123	.253	1.559	.320	1.143	44
125. Mt. Carmel twp.	....	....	....	....	#1.100	114.5
126. Mt. Oliver boro.	....	....	....	....	#1.180	12.5
127. Mt. Pleasant boro.	1.030	.232	....	....	#1.080	158
128. Mt. Pleasant twp.	....	....	....	....	#1.050	207.5
129. Muhlenburg twp.	1.045	.235	1.515	.301	1.116	87
130. Munhall boro.	1.136	.256	1.431	.293	1.119	85
131. Nanticoke boro.	1.206	.271	1.744	.358	1.199	5
132. Nanty Glo boro	....	....	....	....	#1.080	158
133. New Brighton boro.	1.119	.252	1.269	.260	1.082	148
134. New Kensington boro.	1.119	.252	1.412	.289	1.111	93.5
135. Newport twp.	1.147	.258	....	....	#1.120	70.5
136. North Braddock boro.	....	....	....	....	#1.180	12.5
137. North Fayette twp.	....	....	....	....	#1.090	135
138. North Huntingdon twp.	....	....	....	....	#1.080	158
139. North Union twp.	....	....	....	....	#1.080	158
140. Northampton boro.	1.089	.245	1.028	.211	1.026	220
141. Oil City city	1.069	.241	1.353	.277	1.088	144
142. Old Forge boro.	....	....	....	....	#1.120	70.5
143. Olyphant boro.	1.163	.262	1.533	.314	1.146	41.5
144. Palmerton boro.	1.154	.260	1.099	.225	1.055	203.5
145. Parsons boro.	....	....	....	....	#1.120	70.5
146. Penn twp. Allegheny Co.	....	....	....	....	#1.090	135
147. Penn twp. Westmoreland Co.	....	....	....	....	#1.060	193.5
148. Perry twp.	....	....	....	....	#1.060	193.5
149. Phoenixville boro.	1.128	.254	1.542	.316	1.140	46
150. Pitcairn boro.	....	....	....	....	#1.150	33.5
151. Pittston city	....	....	1.857	.381	#1.180	12.5
152. Plains twp.	....	....	....	....	#1.120	70.5
153. Plymouth boro.	....	....	....	....	#1.120	70.5
154. Portage twp.	....	....	....	....	#1.080	158
155. Pottstown boro.	....	....	....	....	#1.100	114.5
156. Pottsville city	1.098	.247	1.660	.340	1.157	24.5
157. Punxsutawney boro.	1.072	.241	1.189	.244	1.055	203.5
158. Radnor twp.	1.285	.289	1.612	.330	1.189	7.5
159. Rankin boro.	1.130	.254	2.110	.433	1.257	2.5
160. Redstone twp.	....	....	....	....	#1.060	193.5
161. Renovo boro.	1.079	.243	1.360	.279	1.092	128.5
162. Ridgway boro.	1.074	....	....	....	#1.060	193.5
163. Ridley twp.	....	....	....	....	1.163	20
164. Rochester boro.	1.156	.260	1.444	.296	1.126	54.5
165. Rostraver twp.	1.077	.242	1.458	.299	1.111	93.5
166. St. Clair boro.	1.134	.255	....	....	#1.120	70.5
167. St. Marys boro.	....	....	1.167	.239	#1.050	207.5
168. Salem twp.	....	....	....	....	#1.040	215
169. Sandy twp.	1.118	.252	1.036	.212	1.034	216
170. Schuylkill Haven boro.	....	....	....	....	#1.120	70.5

*See Notes. TABLE XXXIX (Continued)

Community	Food Index	Food Index x.225	Rent Index	Rent Index x.205	Total Index	Rank Total Index Third Class
1	2	3	4	5	6	7
172. Scottdale boro	1.119	.252	....	....	#1.100	114.5
173. Sewickley twp	....	....	....	....	#1.060	193.5
174. Shamokin boro	1.112	.250	1.495	.306	1.126	54.5
175. Shaler twp	....	....	....	....	#1.120	70.5
176. Sharon city	1.080	.243	1.468	.301	1.114	90.5
177. Sharpsburg boro	....	....	....	....	#1.120	70.5
178. Shenandoah boro	1.144	.257	....	....	#1.150	33.5
179. Smith twp	....	....	....	....	#1.060	193.5
180. Somerset twp	1.034	.233	.938	.192	.995	224
181. South Fayette twp	....	....	....	....	#1.090	135
182. South Huntingdon twp.	....	....	....	....	#1.060	193.5
183. South Union twp	....	....	....	....	#1.080	158
184. Steelton boro	....	....	....	....	#1.090	135
185. Stowe twp	....	....	....	....	#1.100	114.5
186. Stroudsburg boro	....	....	....	....	#1.080	158
187. Summit Hill boro	....	....	....	....	#1.110	96.5
188. Sunbury boro	1.078	.243	1.271	.261	1.074	175.5
189. Susquehanna twp	....	....	....	....	#1.090	135
190. Swatara twp	....	....	....	....	#1.090	135
191. Swissvale boro	1.061	.239	1.492	.306	1.115	88.5
192. Swoyersville boro	....	....	....	....	#1.120	70.5
193. Tamaqua boro	1.152	.259	1.426	.292	1.121	56
194. Tarentum boro	1.108	.249	1.276	.262	1.081	149
195. Taylor boro	1.187	.267	....	....	#1.150	33.5
196. Throop boro	....	....	....	....	#1.150	33.5
197. Titusville city	1.074	.242	1.293	.265	1.077	172.5
198. Turtle Creek boro	....	....	....	....	#1.150	33.5
199. Tyrone boro	1.087	.245	1.213	.249	1.064	180
200. Uniontown city	1.099	.247	1.718	.354	1.171	18
201. Unity twp	....	....	....	....	#1.060	193.5
202. Upper Darby twp	....	....	....	....	#1.170	19
203. Vandergrift boro	1.180	.266	1.286	.264	1.100	114.5
204. Warren boro	1.071	.241	1.537	.315	1.126	33.5
205. Washington boro	1.076	.242	1.596	.327	1.139	47
206. Waynesboro boro	1.004	.226	.871	.179	.975	226
207. West Chester boro	1.161	.261	1.667	.340	1.172	17
208. West Hazleton boro	....	....	....	....	#1.150	33.5
209. West Deer twp	....	....	....	....	#1.090	135
210. West Mahanoy twp	1.176	.265	1.467	.301	1.136	49
211. West Pittston boro	1.159	.261	1.745	.358	1.189	7.5
212. Whitehall twp	1.182	.266	1.370	.281	1.117	86
213. Wilkes-Barre twp	....	....	....	....	#1.120	70.5
214. Wilkinsburg boro	1.127	.254	2.113	.433	1.257	2.5
215. Wilmerding boro	....	....	....	....	#1.150	33.5
216. Wilmerding-Turtle Creek jt	....	....	....	....	#1.150	33.5
217. Wilson boro	....	....	....	....	#1.100	114.5
218. Windber boro	1.055	.237	1.246	.255	1.062	183.5
219. Winton boro	....	....	....	....	#1.120	70.5
220. Woodlawn boro	1.139	.256	1.509	.309	1.135	50

*NOTES. 1. Total Index equals Food Index x.225 (Column 3) plus Rent Index x.205 (Column 5) plus .57 (a constant for all living costs except food and rent in all communities).

2. The Food Index and the Rent Index were each based upon the average of the fourth-class districts of the county tenth from the lowest in costs. The average of the fourth-class districts of the 16 counties lowest on the total index is 1.001.

3. All index numbers marked # have been estimated from the index numbers of surrounding communities. Boroughs have been estimated as higher than townships even when they were in the same county and contiguous.

The counties (fourth-class districts only) lowest on the food index are Fulton .960, Perry .970, McKean .976, Bradford .984, York .987, Snyder .992, Tioga .993, Bedford .998, Crawford 1.00, Potter 1.001, Lancaster 1.013, Somerset 1.017, Union 1.018, Warren 1.019, Centre 1.021, Erie 1.024, and Indiana 1.029. The ten counties highest on the food index are Lackawanna 1.139, Allegheny 1.136, Delaware 1.129, Bucks 1.128, Cumberland 1.117, Montgomery 1.111, Luzerne 1.103, Beaver 1.100, Schuylkill 1.092, and Chester 1.083.

Among the first and second-class districts the highest food index numbers are Philadelphia 1.212, Norristown 1.211, Wilkes-Barre 1.184, Scranton 1.167, Allentown 1.165, Pittsburgh 1.144, and Bethlehem 1.142. New Castle, Harrisburg, York, Williamsport, and Reading are the lowest of the first and second-class cities on the food index.

The highest food index numbers occurred in some of the third-class communities, such as Radnor Twp. 1.285, Mahanoy City 1.231, Nanticoke 1.206, Kingston 1.191, Mahanoy Twp. 1.189, Taylor 1.187, Hazel Twp. 1.180, Cheltenham 1.171, Abington Twp. 1.169, Dunmore 1.169.

THE RENT INDEX

The second step in the computation of the total index of the cost of living is the calculation of the rent index. The prices of room rent of the standard room were submitted by each community. The average room rent was then computed. The base selected for the rent index was $3.00 per week. This base was derived in a manner similar to that for the food index. The average room rent in the fourth-class districts in the county ranking tenth from the lowest in rent costs was used as the base. The rent index number of the counties, first and second-class cities, and third-class districts are given in column 4 of Tables XXXVII, XXXVIII and XXXIX, respectively.

The counties lowest on the rent index are Bedford .840, Fulton .815, Blair .833, Lancaster .898, Schuylkill .951, Tioga .951, Crawford .973, Greene .974, Huntingdon .996, and Forest 1.000. The counties highest on the rent index are Delaware 1.667, Montgomery 1.55, Luzerne 1.502, Allegheny 1.462, Lehigh 1.431, Erie 1.408.

The highest rent index numbers of first and second-class cities are Pittsburgh 2.33, Philadelphia 2.083, Norristown 1.949, Scranton 1.853 Harrisburg 1.734, Reading 1.721, York 1.689, and Wilkes-Barre 1.681. The lowest are Bethlehem 1.308, New Castle 1.337, Altoona 1.448, Williamsport 1.457, and Lancaster 1.496.

Among the third-class districts the highest on the rent index are Wilkinsburg 2.113, Rankin 2.11, Lower Merion Twp. 2.038, Braddock 1.910, Pittston 1.857, Abington Twp. 1.766, W. Pittston 1.745, Nanticoke 1.744, Darby 1.734, Uniontown 1.718, W. Chester 1.667, Pottsville 1.66, Bellevue 1.655, Midland 1.65, Lewistown 1.629, Radnor Twp. 1.612, Greensburg 1.60.

The size of the above rent index numbers in Tables XXXVII, XXXVIII and XXXIX clearly indicates the importance of the rent factor. Whereas the range in the food index number is from .940 for Hanover borough to 1.285 for Radnor Twp., the range in rent index numbers is from .804 for Bedford County average fourth-class districts to 2.33 for Pittsburgh. The highest food index number is only about 137 percent of the lowest, while the highest rent index number is about 290 percent of the lowest.

THE COMBINED INDEX

The third step in the calculations of the index of the cost of living involves weighting the food and rent indexes and allowing for the constant part of the budget. The computation of the total indexes for counties, for first and second-class cities, and for third-class districts is shown in Tables XXXVII, XXXVIII and XXXIX. As indicated before, the formula is:

Total Index of Cost of Living=.225 x Food Index + .205 x Rent Index + .57.

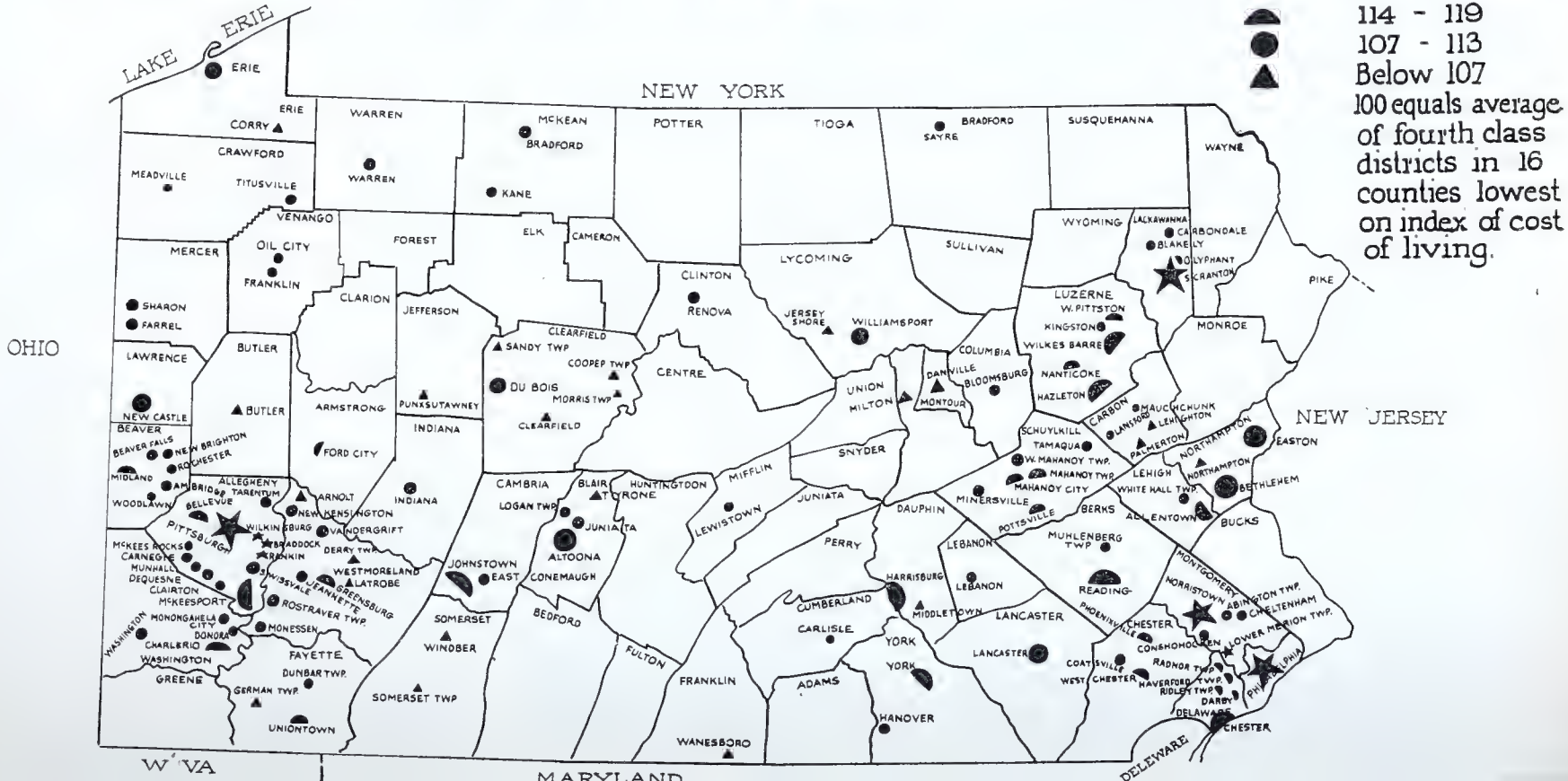
The .57 in the formula is a constant for each community for all other parts of the budget.

A graphical representation of the State of Pennsylvania showing all first, second and third-class districts returning the questionnaires is given in Chart 9. The larger stars, circles, semi-circles indicate first or second-class districts. The smaller stars, semi-circles, circles and triangles represent third-class districts. There is a concentration of first, second and third-class districts in only three sections of the State, namely, around Philadelphia, Pittsburgh, and the hard coal districts. All districts marked with a star have index numbers of 1.20 or above. The semi-circles represent index numbers from 1.14—1.19; the circles index from 1.07—1.13, and the triangles index numbers below 1.07.

If all the third-class cities of the State had reported, the map would show an even greater concentration of population around the Philadelphia, Pittsburgh, and Scranton-Wilkes-Barre districts. A few scattered cities would be added away from the above districts. Forty-five of the counties of the State have only two, one, or no third-class districts. Many of the counties are blank on the map because there is no community, city, or township classified as a third-class district. The following eighteen counties contain no third-class community: Adams, Bedford, Cameron, Centre, Clarion, Forest, Fulton, Greene, Juniata, Perry, Pike, Potter, Snyder, Sullivan, Tioga, Union, Wayne, and Wyoming. There is only one third-class school district in the following nineteen counties: Berks, Bradford, Bucks, Butler, Cumberland, Erie, Huntingdon, Jefferson, Lancaster, Lawrence, Lebanon, Lehigh, Lycoming, Mifflin, Monroe, Montour, Susquehanna, Warren, and York. There are only two third-class school districts in these eight counties: Armstrong, Clinton, Columbia, Crawford, Franklin, Indiana, McKean, and Venango.

CHART 9

Cost of Living Index of First, Second and Third Class Cities.



Cost of Living Index of First, Second and Third-Class Cities

Among the first and second-class cities the index numbers on the total cost of living range from 1.305 for Pittsburgh to 1.083 for New Castle. Other cities comparatively high on the total index are Philadelphia 1.270, Norristown 1.242, Scranton 1.213, and Wilkes-Barre 1.181. The cities comparatively low on the total index are New Castle 1.083, Bethlehem 1.095, Williamsport 1.111, and Altoona 1.113.

A study of the index numbers of third-class districts (about 5,000 to 30,000 population) actually reporting data, shows the influence of the geographical factor in living costs in Pennsylvania. Three sections of the State stand out at the high end of the total index, namely, the Pittsburgh district, the Philadelphia district, and the hard coal section of the State. Around Pittsburgh the following third-class districts are high: Rankin 1.257, Wilkinsburg 1.257, Braddock 1.212, Bellevue 1.161, Midland 1.161, Greensburg 1.153.

The Philadelphia influence is shown by Lower Merion Twp. 1.282, Abington Twp. 1.195, Darby 1.181, Haverford Twp. 1.173, and West Chester 1.172. In the hard coal section we find Nanticoke 1.199, West Pittston 1.189, Mahanoy City 1.157, and Pottsville 1.151. The only third-class district reporting data above 1.150 and not in the three geographical divisions mentioned is Uniontown with an index number of 1.171. On the other hand, the third-class districts lowest on the total index are, in general, away from Pittsburgh, Philadelphia, and the hard coal section. Those below 1.050 on the total index are Waynesboro .975, Cowanshannock Twp. (Armstrong Co.) .994, Somerset .995, Morris Twp. (Clearfield Co.) 1.011, Danville 1.012, Cooper Twp. (Clearfield Co.) 1.020, Northampton 1.026, Lehighton 1.031, Derry Twp. (Westmoreland Co.) 1.032, Sandy Twp. (Clearfield Co.) 1.034, Milton 1.041, Jersey Shore 1.044, Latrobe, 1.045, Butler 1.046, and German Twp. (Fayette Co.) 1.049.

A study of the total index numbers of the fourth-class districts reported by counties in Table XXXVII shows that the smaller communities of the State are affected in costs of living by the proximity of the larger cities. Concentration of population in the cities has caused higher room rents, and, therefore, higher costs of living. However, the influence of this concentration of population extends beyond the limits of the larger cities into the third and fourth-class districts. For example, the fourth-class districts of the following counties show the Philadelphia influence: Delaware County 1.155, Montgomery County 1.138, Bucks County 1.096. The Pittsburgh influence is shown in the index numbers of Allegheny County 1.126, Beaver County 1.094, Fayette County 1.078, and Washington County 1.072. The total index numbers of the hard coal counties show that the factors which cause the cost of living to be higher in the large cities and third-class districts also affect the cost of living in smaller communities. For example, the index numbers

are 1.126 for Luzerne County, 1.054 for Lackawanna County, and 1.077 for Wyoming County.

The influence of the second-class city upon the surrounding territory is shown by the index numbers of the fourth-class districts in Cambria County 1.094, compared with Johnstown's index number of 1.148; in Berks County 1.094, compared with Reading's 1.165; in Erie County 1.089, compared with Erie's 1.131; and in Lehigh County 1.097, compared with Allentown's 1.149.

The counties lowest on the index are Fulton .953, Bedford .960, Lancaster .982, Tioga .989, Crawford .994, Greene 1.004, Forest 1.006, Potter and Schuylkill 1.011, Huntingdon and Indiana 1.013, McKean and Snyder 1.014, Somerset 1.015, Butler and Clearfield 1.018, Union 1.020, Warren 1.021, Chester 1.029, Bradford 1.030, Venango 1.034, Elk 1.036, Perry 1.041, York 1.042, Armstrong 1.043, Jefferson 1.046, and Mercer 1.049. In these twenty-seven counties with total index numbers for fourth-class districts below 1.050, it is of interest to note that there are second-class cities only in Lancaster and York County. In nine of these counties which are lowest on the total index of the cost of living there is not even one-third class school district. In seven of these counties there is only one third-class school district. In four counties there are two and in four counties there are three third-class districts. The only counties of this list having more than three third-class districts are Schuylkill, Clearfield, and Somerset. Three of the four third-class districts in Somerset County and three of the five in Clearfield County are townships. The fourth-class districts of Schuylkill County are low on the index because the low costs of room rent reported do not agree at all with the index numbers of the six third-class districts which reported from that county.

High index numbers for the total cost of living are found, in general, in the first and second-class cities, in those third-class districts which are in the territory around Pittsburgh, Philadelphia, and the hard coal section of the State, and in those fourth-class districts which surround the larger cities of the State.

Index numbers have been estimated for all the second and third-class districts of the State which did not report data. These estimates are based on the index numbers of the districts which reported from that section of the State. In most cases boroughs have been estimated higher than the townships, even when adjacent.

METHOD USED TO ESTIMATE INDEX NUMBERS OF FOURTH-CLASS DISTRICTS

The preceding analysis of the cost of living index numbers of the individual first, second and third-class districts and of the fourth-class districts grouped by counties led to the conclusion that cost of living corrections should be applied for all first, second and third-class districts,

but only for those fourth-class districts which are near a first or second-class city. The plan which was followed includes all the fourth-class school districts of the State that are within five miles of any second-class city or within ten miles of any first-class city. In all cases the distances were measured by compass from the nearest city limit as shown on the map issued by the State Department of Public Highways, January 1, 1926.

Data show that the influence of Pittsburgh and Philadelphia extended beyond the five-mile limit set up for second-class districts. In most cases a distance five miles from a second-class city reached open, thinly populated country. Therefore, two bases of estimating the cost of living indexes for fourth-class districts were set up, one for districts around the first-class cities (Pittsburgh and Philadelphia) and one for the fourth-class districts around the eighteen second-class cities.

FOURTH-CLASS DISTRICTS WITHIN FIVE MILES OF SECOND-CLASS CITIES

An analysis of the index numbers of the cost of living of fourth-class districts around second-class cities showed that the smaller community seldom had an index number approaching the index number of the larger city. It was also apparent that very small communities were much lower in costs than were larger communities around second-class cities. It was therefore decided to estimate for the fourth-class districts index numbers equal to 1.00 plus one half the amount the larger city's index number was above 1.00. An extra provision was added to the effect that the above condition would only hold true if the fourth-class district had an educational program requiring 15 teacher cost units. Whenever less than 15 teacher cost units appeared, a fractional part of the differential was taken. For example, in Berks County, Reading, the second-class city, has an index number of 1.165, or .165 above 1.00. (See Table XXXVIII.) One-half of this is .983. All the fourth-class districts within five miles of Reading with 15 teacher cost units are given index numbers of 1.00 plus .083 or 1.083. Cumru Township with 21 teacher cost units, Exeter Township with 18, Mohnton Borough with 15, and 6 other fourth-class districts all have estimated index numbers of 1.083. Alsace Township with 5 teacher cost units has an estimated index number of 1.028, computed as follows: 1.00 plus 5/15 of .083. Bern Township with 10 teacher cost units is given the index number of 1.055 or 1.00 plus 10/15 of .083. This same method of computation is used with all the fourth-class districts within five miles of each of the eighteen second-class cities.

FOURTH-CLASS DISTRICTS WITHIN 10 MILES OF FIRST-CLASS CITIES

An analysis of the index numbers of the fourth-class districts around Pittsburgh and Philadelphia indicated that the influence of these cities on the costs of living extended farther than the influence of second-class cities. Nevertheless, the districts farthest away from the large city

were not so high as those nearer the large city. Therefore, the fourth-class districts were divided into three classes (1) those contiguous, (2) those not more than five miles away, and (3) those not more than 10 miles away from Pittsburgh or Philadelphia. If the district has 15 teaching cost units or more the index number estimated is 1.00 plus .5 of the amount that the Pittsburgh or Philadelphia index is above 1.00. If the district is not contiguous the index number estimated is 1.00 plus .4 of the amount that the Pittsburgh or Philadelphia index exceeds 1.00. If the district is more than five miles distant, but 10 or less, the index estimated is 1.00 plus .3 of the amount the Pittsburgh or Philadelphia index exceeds 1.00. For example, those fourth-class districts with 15 teaching units contiguous to Pittsburgh (index number 1.305) have an index number of 1.00 plus .5 of .305 or 1.00 plus .153 or 1.153. Those fourth-class districts with 15 teaching units not contiguous to and within five miles of Pittsburgh have an index number of 1.00 plus .4 of .305 or 1.00 plus .122 or 1.122. Those within the five to ten-mile range have an index number of 1.00 plus .3 of .305 or 1.00 plus .092 or 1.092. The fourth-class districts with at least 15 teaching units near Philadelphia (index number 1.27) have index numbers of 1.135, 1.108, and 1.081, depending upon their distance from the city limits.

Those districts having less than 15 teaching units are given a proportional part of the above differentials. For example, Braddock Township with 9 teacher cost units touching Pittsburgh has an index number of 1.00 plus 9/15 of .153 or 1.092. Blawnox with 11 teacher cost units within five miles of Pittsburgh has an index number of 1.00 plus 11/15 of .122 or 1.089. Crescent Township with 5 teaching units within ten miles of Pittsburgh has an index number of 1.00 plus 5/15 of .092 or 1.031. Southampton Township with 11 teacher cost units contiguous to Philadelphia has an index number of 1.00 plus 11/15 of .135 or 1.099. Langhorne with 13 teacher cost units within five miles of Philadelphia has an index number of 1.00 plus 13/15 of .108 or 1.094. Yardley with 9 teacher cost units within ten miles of Philadelphia has an index number of 1.00 plus 9/15 of .081 or 1.049. The distances used, the number of teacher cost units, and the estimated total index numbers are given in Table XL for the 74 fourth-class districts around Pittsburgh and the 63 fourth-class districts around Philadelphia.

SUMMARY OF PROCEDURES

A summary of the procedures used in determining the cost of living index numbers for the various districts of the State follows:

1. Each first, second and third-class district shall have its own index number of the cost of living either computed from the actual costs in the community or estimated from the index numbers of the surrounding communities.

TABLE XL

Index Numbers for Fourth-Class Districts Lying in Close Proximity to First and Second-Class Districts

*See Notes.

District and County	Distance from 1st or 2nd Class City	Total Index
1	2	3
	(Pittsburgh)	1.305
Allegheny County	(McKeesport)	1.153
Aleppo twp.	5 P	1.016
Aspinwall boro.	P	1.153
Baldwin twp.	P	1.153
Ben Avon boro.	5 P	1.122
Bethel twp.	5 P	1.122
Blawnox boro.	5 P	1.089
Brackenridge boro	10 P	1.092
Braddock twp.	P	1.092
Bradford Woods boro.	10 P	1.012
Brentwood boro.	P	1.153
Bridgeville boro.	5 P	1.122
Castle Shannon boro.	5 P	1.114
Chalfont boro.	5 P	1.057
Cheswick boro.	5 P	1.033
Collier twp.	5 P	1.122
Crescent twp.	10 P	1.031
Dravosburg boro	5 P	1.081
East Deer twp.	10 P	1.092
East McKeesport boro	5 P	1.122
Edgewood boro.	P	1.153
Edgeworth boro.	10 P	1.025
Elizabeth boro.	5 M	1.077
Emsworth boro.	5 P	1.073
Fawn twp.	10 P	1.025
Findley twp.	10 P	1.092
Forest Hills boro.	....	.....
Forward twp.	5 M	1.077
Franklin twp.	5 P	1.041
Frazer twp.	10 P	1.043
Glenfield boro.	5 P	1.041
Greentree boro.	5 P	1.057
Hampton twp.	5 P	1.098
Harmar twp.	5 P	1.114
Hays boro	5 P	1.089
Haysville boro.	....	.....
Heidelberg boro.	5 P	1.089
Indiana twp.	5 P	1.122
Ingram boro.	5 P	1.122
Kennedy twp.	5 P	1.033
Leet twp.	10 P	1.037
Leetsdale boro.	10 P	1.092
Liberty boro.	M	1.026
Lincoln twp.	M	1.015
McCandless twp.	5 P	1.073
Marshall twp.	10 P	1.025
Moon twp.	10 P	1.061
Mt. Lebanon twp.	P	1.153
Neville twp.	5 P	1.065
N. Versailles twp.	M	1.077
Oakdale boro.	10 P	1.092
Oakmont boro.	5 P	1.122

*See Notes.

TABLE XL (Continued)

District and County	Distance from 1st or 2nd Class City	Total Index
1	2	3
Allegheny County—Cont.		
O'Hara twp.	P	1.092
Ohio twp.	5 P	1.024
Osborne boro.	10 P	1.012
Overbrook boro.	....	1.305
Patton twp.	5 P	1.122
Pine twp.	10 P	1.025
Plum twp.	10 P	1.092
Port Vue boro.	M	1.077
Reserve twp.	P	1.092
Richland twp.	10 P	1.043
Robinson twp.	5 P	1.122
Ross twp.	5 P	1.122
Rosslyn Farms boro.	5 P	1.008
Scott twp.	5 P	1.122
Sewickley boro.	10 P	1.092
Sewickley twp.	10 P	1.012
Sewickley Heights twp.	10 P	1.018
Snowden twp.	5 P	1.122
S. Versailles twp.	5 M	1.005
Springdale boro.	10 P	1.092
Springdale twp.	10 P	1.061
Thornburg boro.	5 P	1.008
Union twp.	P	1.061
U. St. Clair twp.	5 P	1.089
Verona boro.	5 P	1.122
Versailles boro.	M	1.072
Versailles twp.	M	1.077
Wall boro.	5 M	1.077
West Elizabeth boro.	10 P	1.043
West Homestead boro.	P	1.153
West View boro.	5 P	1.122
Whitaker boro.	5 P	1.098
Wilkins twp.	P	1.153
Berks County	(Reading)	1.165
Alsace twp.	....	1.028
Bern twp.	....	1.055
Cumru twp.	....	1.083
Exeter twp.	....	1.083
L. Alsace twp.	....	1.055
L. Heidelberg twp.	....	1.033
Mohnton boro.	....	1.083
Mt. Penn boro.	....	1.083
Shillington boro.	....	1.083
Sinking Spring boro.	....	1.061
Spring twp.	....	1.083
W. Reading boro.	....	1.083
Wyomissing boro.	....	1.083
Blair County	(Altoona)	1.113
Allegheny twp.	....	1.045
Avis twp.	....	1.057
Frankstown twp.	....	1.049
Tyrone twp.	....	1.027

*See Notes.

TABLE XL (Continued)

District and County	Distance from 1st or 2nd Class City	Total Index
1	2	3
Bucks County	(Philadelphia)	1.270
Bensalem twp.	P	1.135
Bridgeton twp.	5 P	1.022
Bristol twp.	5 P	1.108
Fall twp.	10 P	1.065
Hulmeville boro.	5 P	1.022
Ivyland boro.	5 P	1.014
Langhorne boro.	5 P	1.094
Lower Makefield twp.	10 P	1.054
Middletown twp.	5 P	1.022
Morrisville boro.	10 P	1.081
Newton boro.	10 P	1.065
Newton twp.	10 P	1.022
Northampton twp.	5 P	1.065
Southampton twp.	P	1.099
S. Langhorne boro.	5 P	1.022
Tulleytown boro.	10 P	1.016
Warminster twp.	5 P	1.014
Warrington twp.	10 P	1.027
Warwick twp.	10 P	1.011
Wrightstown twp.	10 P	1.016
Yardley boro.	10 P	1.049
Cambria County	(Johnstown)	1.148
Brownstone boro.	....	1.025
Conemaugh twp.	....	1.054
Daisytown boro.	....	1.010
Dale boro.	....	1.074
E. Taylor twp.	....	1.074
Ferndale boro.	....	1.074
Franklin boro.	....	1.074
Jackson twp.	....	1.059
Lower Yoder twp.	....	1.074
M. Taylor twp.	....	1.015
Richland twp.	....	1.074
Stoney Creek twp.	....	1.054
U. Yoder twp.	....	1.074
W. Taylor twp.	....	1.039
Westmont boro.	....	1.074
Chester County	(Philadelphia)	1.270
Easttown twp.	10 P	1.076
Tredyffrin twp.	10 P	1.081
Willistown twp.	10 P	1.038
Cumberland County	(Harrisburg)	1.164
Camp Hill boro.	....	1.082
E. Pennsboro twp.	....	1.082
Hampden twp.	....	1.027
Lemoyne boro.	....	1.082
Lower Allen twp.	....	1.066
New Cumberland boro.	....	1.082
Shiremanstown boro.	....	1.016
W. Fairview boro.	....	1.082
Wormleysburg boro.	....	1.022

*See Notes.

TABLE XL (Continued)

District and County	Distance from 1st or 2nd Class City	Total Index
1	2	3
Dauphin County	(Harrisburg)	1.164
Dauphin boro.	....	1.027
Lower Paxton twp.	....	1.082
Middle Paxton twp.	....	1.033
Paxton boro.	....	1.027
Penbrook boro.	....	1.060
Delaware County	(Philadelphia)	1.270
	(Chester)	1.180
Aldan boro.	P	1.054
Aston twp.	5 C	1.054
Bethel twp	5 C	1.024
Birmingham twp.	10 P	1.011
Chester twp.	C	1.042
Clifton Heights boro.	P	1.135
Collingdale boro.	P	1.135
Colwyn boro.	P	1.063
Concord twp.	5 C	1.042
Darby twp.	P	1.045
East Lansdowne boro.	5 P	1.094
Eddystone twp.	C	1.060
Edgemont twp.	10 P	1.016
Folcroft boro.	5 P	1.036
Glenolden boro.	5 P	1.108
Lansdowne boro.	P	1.135
Lower Chichester twp.	C	1.072
Media boro.	5 C	1.090
Middletown twp.	5 C	1.066
Morton boro.	5 P	1.050
Nether Providence twp.	5 C	1.066
Newton twp.	5 P	1.094
Norwood boro.	5 P	1.108
Parkside boro.	5 C	1.012
Prospect Park boro.	5 C	1.090
Ridley Park boro.	5 C	1.090
Rutledge boro.	5 P	1.022
Sharon Hill boro.	P	1.054
Springfield twp.	5 C	1.078
Swarthmore boro.	5 C	1.090
Thornbury twp.	10 P	1.022
Tinicum twp.	P	1.135
Upland boro.	C	1.066
Trainer boro.	C	1.042
Upper Chichester twp.	5 C	1.090
Upper Providence twp.	5 C	1.030
Yeadon boro.	P	1.054
Erie County	(Erie)	1.131
Fairview twp.	....	1.035
Green twp.	....	1.044
Harbor Creek twp.	....	1.066
McKean twp.	....	1.044
Mill Creek twp.	....	1.066
Summit twp.	....	1.035
Wesleyville boro.	....	1.066

*See Notes.

TABLE XL (Continued)

District and County	Distance from 1st or 2nd Class City	Total Index
1	2	3
Lackawanna County	(Scranton)	1.213
Abington twp.	....	1.057
Glenbourne boro.	....	1.014
Lackawanna twp.	....	1.107
Newton twp.	....	1.057
Rawson twp.	....	1.043
Roaring Brook twp.	....	1.007
Scott twp.	....	1.064
Clark's Summit boro.	....	1.107
Lancaster County	(Lancaster)	1.129
Conestoga twp.	....	1.039
East Hempfield twp.	....	1.065
East Lampeter twp.	....	1.065
Lancaster twp.	....	1.065
Manheim twp.	....	1.065
Manor twp.	....	1.065
Pequa twp.	....	1.030
Strasburg boro.	....	1.026
Strasburg twp.	....	1.043
U. Leacock twp.	....	1.065
W. Hempfield twp.	....	1.056
W. Lampeter twp.	....	1.065
Lawrence County	(New Castle)	1.083
Hickory twp.	....	1.042
Mahoning twp.	....	1.042
Neshannock twp.	....	1.031
N. Beaver twp.	....	1.042
Pulaski twp.	....	1.031
Scott twp.	....	1.020
Shenango twp.	....	1.042
Slippery Rock twp.	....	1.042
S. New Castle boro.	....	1.020
Taylor twp.	....	1.022
Union twp.	....	1.042
Wilmington twp.	....	1.017
Lehigh County	(Allentown)	1.149
Catasauqua boro.	....	1.075
Emaus boro.	....	1.075
Fountain Hill boro.	....	1.075
Hanover twp.	....	1.015
Lower Macungie twp.	....	1.075
North Whitehall twp.	....	1.075
Upper Macungie twp.	....	1.060
Upper Milford twp.	....	1.070
Upper Saucon twp.	....	1.075
Salisbury twp.	....	1.075
S. Whitehall twp.	....	1.075
Luzerne County	(Hazleton)	1.157
	(Wilkes-Barre)	1.181
Bear Creek twp.	W	1.012
Butler twp.	H	1.042
Conyngham twp.	H	1.079
Fairview twp.	W	1.042

*See Notes.

TABLE XL (Continued)

District and County	Distance from 1st or 2nd Class City	Total Index
1	2	3
Luzerne County—Cont.		
Forty Fort boro.	W	1.091
Jackson twp.	W	1.030
Jeddo boro.	H	1.011
Kingston twp.	W	1.091
Laflin twp.	W	1.030
Laurel Run boro.	W	1.036
Miners Mills boro.	W	1.091
Plymouth twp.	W	1.091
Sugarloaf twp.	H	1.047
Sugar Notch boro.	W	1.091
Warrior Run boro.	W	1.061
W. Wyoming boro.	W	1.091
Wright twp.	W	1.030
Lycoming County	(Williamsport)	1.111
Armstrong twp.	....	1.004
Bastress twp.	....	1.007
DuBoistown boro.	....	1.015
Eldred twp.	....	1.019
Fairchild twp.	....	1.015
Hepburn twp.	....	1.015
Loyalsock twp.	....	1.030
Lycoming twp.	....	1.015
Montoursville boro.	....	1.056
Old Lycoming twp.	....	1.022
S. Williamsport boro.	....	1.056
Susquehanna twp.	....	1.004
Washington twp.	....	1.015
Woodward twp.	....	1.015
	(Philadelphia)	1.270
Montgomery County	(Norristown)	1.242
Ambler boro.	5 P	1.108
Bridgeport boro.	5 P	1.121
Bryn Athyn boro.	5 P	.....
East Norriton twp.	N	1.040
Hatboro boro.	5 P	1.108
Horsham twp.	10 P	1.038
Jenkintown boro.	5 P	1.108
Lower Gwynedd twp.	10 P	1.038
Lower Moreland twp.	P	1.072
Lower Providence twp.	10 P	1.054
Montgomery twp.	10 P	1.022
Narberth boro.	5 P	1.094
North Wales boro.	10 P	1.081
Plymouth twp.	5 P	1.121
Rockledge boro.	P	1.081
Springfield twp.	P	1.135
Upper Dublin twp.	5 P	1.108
Upper Gwynedd twp.	10 P	1.038
Upper Merion twp.	N	1.121
Upper Moreland twp.	5 P	1.108
West Conshohocken boro.	5 N	1.097
West Norriton twp.	N	1.065
White Marsh twp.	P	1.135
Whitepain twp.	5 P	1.058
Worcester twp.	5 N	1.081

*See Notes.

TABLE XL (Continued)

District and County	Distance from 1st or 2nd Class City	Total Index
1	2	3
Northampton County	(Bethlehem) (Easton)	1.095 1.100
Bethlehem twp.	....	1.050
East Allen twp.	....	1.023
Forbs twp.	....	1.020
Freemansburg boro.	....	1.040
Glendon boro.	....	1.010
Hanover twp.	....	1.010
L. Nazareth twp.	....	1.020
L. Saucon twp.	....	1.050
Nazareth boro.	....	1.050
Palmer twp.	....	1.027
Stockertown boro.	....	1.013
Williams twp.	....	1.030
York County	(York)	1.157
Conewago twp.	....	1.047
Dallastown boro.	....	1.079
Dover twp.	....	1.079
East Manchester twp.	....	1.047
Hallam boro.	....	1.026
Hellam twp.	....	1.053
Manchester twp.	....	1.042
New Salem boro.	....	1.005
North Codorus twp.	....	1.079
North York boro.	....	1.079
Springettsbury twp.	....	1.047
Spring Garden twp.	....	1.079
W. Manchester twp.	....	1.079
W. York boro.	....	1.079
Windsor twp.	....	1.068
York twp.	....	1.079

NOTES:

Column 1—Only those fourth-class districts within five miles of a second-class district or ten miles of a first-class district are listed.

Column 2—The distance from first or second-class cities was measured by compass from the extreme points of each city on the map issued by the State Department of Highways, January 1, 1926. Where a letter appears in this column it is the initial of the city listed earlier in the column. For instance, in the first part of the table, P refers to Pittsburgh and M to McKeesport.

Column 3—The method of computing the estimated total index for fourth-class districts was explained on Page 134.

2. Each fourth-class district with at least 15 teaching units and within five miles of any second-class city shall have an estimated index number equal to 1.00 plus .5 of the amount the second-class city index number is above 1.00. If the district has less than 15 teaching units the index number shall equal 1.00 plus the fractional part of the above differential depending upon the number of teacher cost units.

3. Each fourth-class district with at least 15 teaching units contiguous to, within five miles of, or within ten miles of a first-class city,

shall have index numbers equal to 1.00 plus .5 of, .4 or .3, respectively, of the amount the index number of the first-class city is above 1.00. If the district has less than 15 teaching units the index number shall equal 1.00 plus the fractional part of the above differentials depending upon the number of teaching units and the distance from the first-class city.

APPLICATION OF THE COST-OF-LIVING MEASURE OF EDUCATIONAL NEED TO STATE SUBSIDIES

The application of the variations in cost of living to the measure of educational need is relatively simple after the index numbers have been computed. There are, however, several general principles that must be understood concerning the application of the cost of living correction. In the previous sections of this study the method of calculating the number of teaching units has been explained. The minimum educational program used as a basis for State subsidies for school districts has also been set up. Of this $1500 program it has been found that approximately three-fourths or 75 percent is generally allotted to teachers' salaries.* Since the cost of living correction to the measure of educational need is made necessary by the varying costs of living of teachers among the communities of the State, it is just to apply the correction only to that part of the program allocated to teachers' salaries.

Since the number of teaching units has already been computed for each community, it seems best to apply the corrections due to cost of living to the number of teaching units rather than to the $1500 program. The method used is: (1) Subtract 1.00 from the index number of the total cost of living of each community. (2) Compute 3/4 of this difference to secure the index multiplier. (Index numbers below 1.00 should be disregarded since there are to be no negative corrections.) (3) multiply the number of teaching units of the community by the index multiplier to find the number of units of educational need due to the cost of living.

The amount of the correction depends upon the number of teaching units and the size of the index number of the cost of living. The larger cities, because of the higher costs and the larger number of teachers, will naturally have higher State subsidies due to the cost of living correction. The corrections for the first and second-class districts per $1500 cost unit are given in Table XLI. The range is from $93.00 for New Castle to $343.50 for Pittsburgh. By following the same procedure a like figure may be obtained for any district listed in Tables XXXVII, XXXVIII and XXXIX.

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*Strayer-Haig, *Financing of Education in the State of New York.* New York: Macmillan, 1923. Vol. I, p. 75.

TABLE XLI

AMOUNT PER TEACHER UNIT WHICH COST OF LIVING CORRECTION ADDS TO THE $1500 PER UNIT BASE COST IN FIRST AND SECOND-CLASS DISTRICTS

City	Total Index	Index Multiplier	Amount per teacher cost unit $1,500
First Class			
Philadelphia	1.270	.203	304.50
Pittsburgh	1.305	.229	343.50
Second Class			
Allentown	1.149	.112	168.00
Altoona	1.113	.085	127.50
Bethlehem	1.095	.071	106.50
Chester	1.18	.135	202.50
Easton	1.10	.075	112.50
Erie	1.131	.098	147.00
Harrisburg	1.164	.123	184.50
Hazleton	1.157	.118	177.00
Johnstown	1.148	.111	166.50
Lancaster	1.129	.097	145.50
McKeesport	1.153	.115	172.50
New Castle	1.083	.062	93.00
Norristown	1.242	.182	273.00
Reading	1.165	.124	186.00
Scranton	1.213	.160	240.00
Wilkes-Barre	1.181	.136	204.00
Williamsport	1.111	.083	124.50
York	1.157	.118	177.00

The amount per teaching unit for Philadelphia due to variations in cost of living should be interpreted as follows: Philadelphia must pay, to carry out the minimum educational program, approximately $1800 per teaching unit ($1500 + $304.50), to purchase the equivalent of what $1500 will purchase in a low price district. It costs Pittsburgh approximately $1850 ($1500 plus $343.50), Scranton $1750 ($1500 plus $240.00), Wilkes-Barre $1700 ($1500 plus $204.00). New Castle, the second-class city lowest on the index, would have to pay about $1600 ($1500 plus $93.00) to support the $1500 program.

Another caution must be raised against the assumption that each of the communities would secure State subsidies due to cost of living over and above the present subsidies. The cost of living factor is just one of the measures of educational need. After all of the measures of educational need have been calculated the principle behind State subsidies rests upon the ability of the community to support the educational program required by the State. Therefore, in some of the communities of the State the cost-of-living measure of educational need may mean much *additional* State aid. In other communities the ability to support education is so much higher than the average for the State that even the additional cost of the minimum program due to cost of living is met without exceeding the minimum effort in taxation required in the State

plan. The total amounts of State subsidies due each community, depending upon all measures of educational need and the equalization of opportunity, must be found in the earlier sections of this report.

APPLICATION OF COST-OF-LIVING DATA TO SALARY SCHEDULES

Since many superintendents of schools may use the cost-of-living index numbers as a basis for salary schedule revisions, a few suggestions and precautions are given regarding their application. In the first place, other factors than cost of living should be considered in the basic, beginning salary. Some of these factors are length of training period required, number of years of successful teaching experience, length of teaching year in months, and length of teaching day or the teaching load. Let us suppose that these factors are all equal in two communities and that the only variable is the cost of living. For example, Pittsburgh has an index number of 1.305 and New Castle 1.083. Both of these numbers refer to a fourth-class district base. Subtraction would not give the relation between Pittsburgh and New Castle. If New Castle is taken as the base, 1.00 Pittsburgh would have an index number of 1.205, computed by dividing 1.305 by 1.083. Interpreted, 1.205 means that Pittsburgh has a cost of living for teachers 20.5 percent above that of New Castle.

Cost of living was taken into account approximately in the enactment of the minimum salary legislation for elementary school teachers. Section 1210 of the Pennsylvania School Code, 1927, places the minimum salary for elementary teachers at $1200 in first-class districts, $1000 in second and third-class, and $900 in the fourth-class districts. A glance at the index numbers of many of the second and third-class districts shows how unjust to teachers from a cost of living viewpoint the $1000 minimum salary would be if the communities in question used that minimum. The same unfairness would occur in the fourth-class districts in the vicinity of first and second-class districts, if the $900 minimum salary were used.

Let us resume the New Castle-Pittsburgh example. As a second-class city the minimum in New Castle is set by law at $1000. Pittsburgh on this basis would have $1000 plus .205 x $1000 or $1205. This is almost exactly the $1200 set up by law for first-class cities. However, the third and fourth-class districts around Pittsburgh are in general higher on the index than is New Castle. Most of them range from 1.10 upward on the index. The minimum of $1000 is entirely too low compared with Pittsburgh's $1200. On the other hand, if Pittsburgh requires more than nine months of school the $1200 minimum is much too low in comparison with New Castle. Any implications concerning the application of the cost-of-living index numbers to salary schedules are merely precautionary, and such applications are left to the judgment of the local school administrators.

THE TRANSPORTATION CORRECTION APPLIED TO THE MEASURE OF EDUCATIONAL NEED

It is the duty of the State to guarantee a minimum educational program to every child within its confines, to see that the funds for this minimum program are raised in such a manner as to bear on all the people at the same rate as their taxpaying ability, and to assume the responsibility for the proper supervision and control of its public schools. In order to guarantee a minimum program and to distribute the burden in an equitable manner, the State must come to the assistance of those communities which are obliged, by conditions over which they have no control, to carry on supplementary activities in order to provide all the elements of a minimum program. The transportation of children to school is such a supplementary activity. In some districts the minimum program could not be attained without transportation. In such cases the burden should be borne by the whole State, and it is the purpose of the writer to develop here an index which will enable the State of Pennsylvania to distribute the burden of its transportation costs in an equitable manner.

Any index or "measuring rod" found in educational work is based on average practice. The first problem, then, is to find some measure of the average practice of like communities in Pennsylvania with respect to transportation of pupils to school. This in turn involves some means of selecting "like communities," and some measure of the transportation load of these communities. Those communities which are equal in density of school population may be considered as like communities;[1] the transportation load for these communities may be taken to be the number of children transported to school weighted in proportion to the distance they travel to school. These two factors, (1) density of school population and (2) weighted pupils transported, when plotted for the State of Pennsylvania, should give a picture of the transportation problem for the State.

The State school reports and the U. S. Census reports yield in turn the average daily attendance and the area of the counties. From these figures the density of school population could be at once calculated. The density figures for the school districts could not be obtained so easily, and after some study the writer is convinced that transportation is essentially a county problem and can only be solved on that basis. An adequate program of transportation may wipe out district lines, and, when districts so small as 0.2 square miles are found in the State, it can readily be seen that it is not desirable to derive transportation standards on such bases.

The number of weighted pupils transported for the counties of Pennsylvania cannot be exactly determined and this figure had to be calculated. Pennsylvania has no mandatory law for school transportation based solely on distance from school. State aid for transportation is given only to districts of the third and fourth classes and transported children usually

[1]See Burns, Robert L., *"Measurement of Need for Transporting Pupils,"* Bureau of Publications, Teachers College, for validation of these measures.

fall into one of these large groups: (1) transported to consolidated schools, (2) transported because school of less than ten pupils was closed, (3) transported when living more than two miles from school. If we believe in equalization, we must admit that it is not just to require a pupil to walk a long distance to school or be transported at district expense simply because he happens to live in an urban district. Yet the State reports show for 1926 that of $1,749,064 spent for transportation, only $1,116,281 was reimbursable by the State in the form of State aid. This means that some districts were obliged to support, entirely by local means, a program of transportation costing $632,782. If the burden is to be equalized, it must be equalized throughout the entire State. It becomes necessary, then, to calculate the weighted transported pupils for all the counties of Pennsylvania in order to derive the transportation index for the State.

The school reports for 1925-26 give for each county the number of pupils transported and cost for transportation carried on under the provision of Sections 3705, 1406, 1418 of the School Law. A supplementary report gives the total cost of all transported pupils by counties irrespective of the question whether or not such costs were reimbursable by the State. The difference between these two cost figures gives the cost of transporting those pupils to school for which the districts received no State aid. The number of such pupils is not reported and must be calculated. The per pupil cost of all pupils transported under Sections 3705, 1406, 1418 can readily be determined for each county. If the total cost of transporting pupils not reported is known, the number of such pupils for each county may be closely estimated by dividing this total cost by the unit cost for transportation under Sections 3705, 1406, 1418. The result is the number of pupils transported at district expense and for whom no State aid is granted. The sum of pupils transported under Sections 3705, 1406, 1418 and pupils transported at district expense yield the total number transported to school in each county of the State. The details of all these operations are clearly set forth in Table XLII and the result is shown in the last column.

In Table XLII there is found, for each county, the total number of pupils transported to school. This figure, when properly weighted, will be taken as the measure of the transportation load borne by the particular county. This weighting should be in proportion to the distance children travel to school; it should be analogous to a pupil-mileage measure. Since the pupil miles for all pupils are not known, an approximation of the distance factor can be made by taking for each county the square root of the square miles per school building. This result, when multiplied by the number of pupils transported, gives a measure of the transportation load for the county and appears in Table XLIII. In this table the measure of the transportation load for each county has been divided by the average daily attendance in order to place all counties on a comparable base.

TABLE XLII

CALCULATION OF NUMBER OF TRANSPORTED PUPILS, 1925-26

County	Pupils Reported								Total Cost for all Transportation	Cost for Pupils not Reported	Estimated Per-Pupil Cost for Pupils not Reported	Estimated Number of Pupils not Reported	Total Number Transported Pupils
	Section 3,705	Cost 666	Section 1,406	Cost	Section 1,418	Cost	Total Pupils	Cost					
Adams	.....	.....	58	$2,603	....	.....	58	$2,603	$4,523	$1,920	$44.88	43	101
Allegheny	2,176	$74,088	32	2,329	151	$3,194	2,359	79,611	103,805	24,194	33.75	717	3,076
Armstrong	40	915	7	305	14	1,010	51	2,230	5,075	2,845	43.73	65	116
Beaver	.....	.....	47	3,710	3	300	50	4,010	6,024	2,014	80.20	25	75
Bedford	147	4,515	136	8,515	2	200	285	13,230	14,802	1,572	46.42	34	319
Berks	699	21,533	40	3,451	22	906	761	25,890	30,887	4,997	34.02	147	908
Blair	73	1,150	44	1,945	19	800	136	3,895	5,403	1,508	28.64	53	189
Bradford	926	47,549	117	8,471	161	9,428	1,204	65,448	67,286	1,838	54.36	34	1,238
Bucks	346	9,424	45	2,206	130	3,025	521	14,655	29,515	14,860	28.13	528	1,049
Butler	.....	.....	76	3,769	27	610	103	4,379	6,709	2,330	42.51	55	158
Cambria	229	5,257	127	6,265	11	2,556	367	14,078	33,753	19,675	38.36	513	880
Cameron	26	2,285	34	1,620	20	810	80	4,715	5,591	876	58.94	15	95
Carbon	.....	.....	8	256	18	858	26	1,114	5,907	4,793	42.84	112	138
Centre	218	7,822	42	3,274	1	292	261	11,388	15,578	4,190	43.63	96	357
Chester	1,419	34,497	25	1,067	179	6,689	1,623	42,253	54,537	12,284	26.03	474	2,095
Clarion	329	12,901	27	2,255	5	331	361	15,487	16,633	1,146	42.90	27	388
Clearfield	63	3,304	80	5,948	....	.....	143	9,252	13,101	3,849	64.70	59	202
Clinton	51	1,947	45	4,024	26	877	122	6,848	9,087	2,239	56.13	40	162
Columbia	88	2,295	51	2,426	14	632	153	5,353	14,759	9,406	34.99	269	422
Crawford	832	36,468	264	15,538	310	7,790	1,406	59,796	63,085	3,289	42.53	77	1,483
Cumberland	177	3,268	33	772	....	.....	210	4,040	7,120	3,080	19.24	160	370
Dauphin	575	9,815	24	1,347	18	1,161	617	12,323	17,233	4,910	19.97	246	863
Delaware	1,030	18,666	....	.....	77	3,077	1,107	21,743	41,928	20,185	19.64	1,028	2,135
Elk	405	16,870	20	2,070	....	.....	425	18,940	19,411	471	44.56	11	436
Erie	645	15,246	178	7,246	20	695	843	23,187	29,938	6,751	27.51	245	1,088
Fayette	3	200	....	.....	8	607	11	807	85,877	85,070	73.36	1,160	1,171
Forest	24	1,576	50	3,825	9	693	83	6,094	6,830	736	73.42	10	93
Franklin	1,049	30,573	30	1,216	24	1,335	1,103	33,124	35,864	2,740	30.03	91	1,194
Fulton	.....	.....	39	2,677	....	.....	39	2,677	3,790	1,113	68.64	16	55
Greene	17	1,520	120	8,965	13	1,735	150	12,220	18,443	6,223	81.47	77	227
Huntingdon	113	3,710	135	6,762	7	577	255	11,049	8,910	.....	.....	.....	255
Indiana	127	5,088	43	3,751	39	1,094	209	9,933	11,194	1,261	47.53	27	236
Jefferson	81	3,370	19	1,637	9	214	109	5,221	6,004	783	47.90	16	125
Juniata	123	2,489	27	1,392	....	.....	150	3,881	4,473	592	25.87	23	173
Lackawanna	519	16,797	42	2,378	22	2,463	583	21,638	24,530	2,942	37.11	79	662
Lancaster	473	17,611	25	1,305	173	11,522	671	30,438	35,071	4,633	45.36	102	773
Lawrence	782	12,742	9	680	22	1,548	813	14,970	15,407	437	18.41	24	837
Lebanon	339	12,624	14	904	....	.....	353	13,528	13,654	126	38.32	3	356

TABLE XLII (Continued)

County	Pupils Reported								Total Cost for all Transportation	Cost for Pupils not Reported	Estimated Per-Pupil Cost for Pupils not Reported	Estimated Number of Pupils not Reported	Total Number Transported Pupils
	Section 3,705	Cost 666	Section 1,406	Cost	Section 1,418	Cost	Total Pupils	Cost					
Lehigh	555	$13,094	18	$1,393	366	$12,662	939	$27,149	$36,332	$9,183	$28.91	318	1,257
Luzerne	310	10,798	32	2,942	612	18,461	954	32,201	61,115	28,914	33.75	857	1,811
Lycoming	34	2,104	108	7,301	20	1,103	162	10,508	14,598	4,090	64.86	63	225
McKean	24	2,106	81	7,130	70	2,160	175	11,396	19,358	7,962	65.12	122	297
Mercer	44	3,416	167	9,060	5	680	216	13,156	17,558	4,402	60.91	72	288
Mifflin	.....	.....	63	2,383	94	2,280	157	4,663	4,942	279	29.70	9	166
Monroe	348	12,267	32	2,174	19	407	399	14,848	17,403	2,555	37.21	69	468
Montgomery	1,707	41,815	8	320	65	2,104	1,780	44,239	116,455	72,216	24.85	2,906	4,686
Montour	.....	.....	21	1,516	14	495	35	2,011	2,957	946	57.46	16	51
Northampton	.....	.....	3	125	25	675	28	800	3,323	2,523	28.57	88	116
Northumberland	87	2,742	61	2,589	....	.....	148	5,331	27,917	22,586	36.02	627	775
Perry	2	75	95	5,051	....	.....	97	5,126	6,163	1,037	52.85	20	117
Philadelphia	.....	.....	....	.....	....	.....	.....	.....	106,904	106,904	*36.86	2,900	2,900
Pike	121	8,630	63	5,025	5	170	189	13,825	17,944	4,119	73.15	56	245
Potter	149	6,490	142	9,854	34	2,603	325	18,947	21,882	2,935	58.30	50	375
Schuylkill	839	25,835	11	863	....	.....	850	26,698	80,340	53,642	31.41	1,708	2,558
Snyder	10	319	50	1,960	....	.....	60	2,279	2,279	.....	.....	.....	60
Somerset	28	835	69	4,200	4	418	101	5,453	7,714	2,261	53.99	42	143
Sullivan	4	358	33	2,875	27	1,859	64	5,092	5,693	601	79.56	8	72
Susquehanna	685	31,798	148	7,183	69	3,444	902	42,425	48,943	6,518	47.03	139	1,041
Tioga	671	32,308	209	12,788	178	6,138	1,058	51,234	56,752	5,518	48.43	114	1,172
Union	90	1,800	46	1,928	....	.....	136	3,728	3,778	50	27.41	2	138
Venango	318	13,369	35	2,731	46	2,865	399	18,965	26,273	7,308	47.53	154	553
Warren	492	17,373	95	6,384	12	1,224	599	24,981	32,016	7,035	41.70	169	768
Washington	502	17,728	....	.....	327	5,011	829	23,739	42,525	18,786	28.64	656	1,485
Wayne	436	18,294	115	8,250	4	293	555	26,837	26,418	.....	.....	.....	555
Westmoreland	139	3,122	40	3,212	191	5,910	370	12,244	24,535	12,291	33.09	371	741
Wyoming	485	17,311	75	3,493	27	1,289	587	22,093	22,300	207	37.64	5	592
York	.....	.....	20	1,647	4	125	24	1,772	2,860	1,088	73.83	15	39

*Mean for State.

In an earlier paragraph it was stated that communities could be classified by the density of school population. This classification may be further refined by using the log of the density rather than the density figure itself. The reason for such a choice need not be developed here, but the validation for such a measure can be found in the reference previously given. In Table XLIII there is shown for each county, (1) the log of the density of school population, and (2) the measure of the transportation load of each county. The first of these may be called the X variable for independent value, and the second, the Y variable or the dependent value. They may be stated algebraically as follows:

$$X = \text{Log} \frac{\frac{\text{Average Daily Attendance}}{\text{Area}}}{\sqrt{\frac{\text{Area of County}}{\text{Number of School Bldgs.}}}}$$

$$Y = \frac{\text{Pupils Transported}}{\text{Average Daily Attendance}}$$

TABLE XLIII

DERIVATION OF VARIABLES X AND Y—1926

County	A.D.A.	Area	$\frac{\text{A. D. A.}}{\text{Area}}$	Pupils Transported	$\left[\frac{\text{Pupils Transported}}{\text{A. D. A.}}\right]100$	Number of School Buildings	$\frac{\text{Area}}{\text{Number of School Buildings}}$	$\sqrt{\frac{\text{Area}}{\text{Number of School Buildings}}}$	$\frac{\text{Pupils Transported}}{\text{A. D. A.}}\sqrt{\frac{\text{Area}}{\text{Number of School Buildings}}}$ = Y	$\text{Log}\left[\frac{\text{A.D.A.}}{\text{Area}}\right]$ = X
1	2	3	4	5	6	7	8	9	10	11
Adams	5,683	528	10.7633	101	1.7772	163	3.2393	1.7998	3.1986	1.03193
Allegheny	196,462	725	270.9820	3,076	1.5657	669	1.0838	1.0410	1.6299	2.43294
Armstrong	15,640	653	23.9509	116	.7417	280	2.3322	1.5271	1.1327	1.37931
Beaver	24,903	429	58.0489	75	.3010	212	2.0236	1.4225	.4282	1.76379
Bedford	8,139	1,026	7.9327	319	3.9195	219	4.6850	2.1645	8.4838	.89942
Berks	33,665	865	38.9190	908	2.6972	425	2.0353	1.4266	3.8478	1.59016
Blair	24,386	535	45.5813	189	.7751	193	2.7721	1.8850	1.2905	1.65878
*Bradford	9,408	1,145	8.2160	1,238	13.1591	186	6.1560	2.4811	32.6490	.91466
Bucks	15,265	608	25.1069	1,049	6.8724	248	2.4517	1.5658	10.7609	1.39978
Butler	16,283	790	20.6113	158	.9704	268	2.9478	1.7169	1.6661	1.31410
Cambria	40,317	717	56.2301	880	2.1828	278	2.5792	1.6060	3.5056	1.74997
*Cameron	1,135	392	2.8954	95	8.3701	22	17.8182	4.2212	35.3319	.46171
Carbon	11,549	406	28.4458	138	1.1950	97	4.1856	2.0459	2.4449	1.45401
Centre	8,974	1,146	7.8307	357	3.9782	174	6.5863	2.5664	10.2097	.89380
*Chester	20,267	777	26.0837	2,095	10.3371	247	3.1458	1.7736	18.3339	1.41636
Clarion	6,891	601	11.4659	388	5.6306	167	3.5989	1.2644	7.1193	1.05937
Clearfield	21,729	1,142	19.0271	202	.9297	311	3.6721	1.9162	1.7815	1.27937
Clinton	6,073	878	6.9169	162	2.6676	91	9.6484	3.1062	8.2861	.83991
Columbia	10,057	479	20.9958	422	4.1961	152	3.1514	1.7752	7.4489	1.32212
*Crawford	10,873	1,038	10.4750	1,483	13.6393	240	4.3250	2.0796	28.3643	1.02015
Cumberland	11,382	528	21.5568	370	3.2508	175	3.0172	1.7370	5.6466	1.33357
Dauphin	26,638	522	51.0307	863	3.2398	199	2.6232	1.6196	5.2472	1.70783
*Delaware	30,915	185	167.1081	2,135	6.9061	141	1.3121	1.1454	7.9102	2.22398
*Elk	6,000	806	7.4441	436	7.2667	78	10.3334	3.2146	23.3595	.87181
Erie	25,726	781	32.9398	1,088	4.2292	259	3.0155	1.7365	7.3440	1.51771
Fayette	43,739	796	54.9484	1,171	2.6773	360	2.2112	1.4870	3.9811	1.73995
*Forest	1,146	424	2.7028	93	8.1152	37	11.4595	3.3852	27.4716	.43181
*Franklin	12,273	751	16.3422	1,194	9.7287	185	4.0595	2.0148	19.6014	1.21331
Fulton	1,761	403	4.3697	55	3.1233	63	6.3969	2.5292	7.8995	.64045
Greene	7,458	574	12.9930	227	3.0438	190	3.0211	1.7382	5.2907	1.11371
Huntingdon	7,588	918	8.2658	255	3.3606	169	5.4320	2.3307	7.8326	.91728
Indiana	18,406	829	22.2027	236	1.2822	306	2.7092	1.6460	2.1105	1.34639

TABLE XLIII (Continued)

County	A.D.A.	Area	$\frac{\text{A. D. A.}}{\text{Area}}$	Pupils Transported	$\left[\frac{\text{Pupils Transported}}{\text{A. D. A.}}\right]100$	Number of School Buildings	$\frac{\text{Area}}{\text{Number of School Buildings}}$	$\sqrt{\frac{\text{Area}}{\text{Number of School Buildings}}}$	$\frac{\text{Pupils Transported}}{\text{A. D. A.}}\sqrt{\frac{\text{Area}}{\text{Number of School Buildings}}}$	$\text{Log}\left[\frac{\text{A.D.A.}}{\text{Area}}\right]$
									Y	X
1	2	3	4	5	6	7	8	9	10	11
Jefferson	12,891	666	19.3559	125	.9697	216	3.0834	1.7560	1.7028	1.28679
Juniata	2,776	392	7.0816	173	6.2320	92	4.2609	2.0642	12.8641	.85013
Lackawanna	57,258	451	126.9579	662	1.1562	240	1.8792	1.3708	1.5849	2.10363
Lancaster	30,415	941	32.3210	773	2.5416	452	2.0819	1.4429	3.6673	1.50948
Lawrence	20,479	360	56.8861	837	4.0872	151	2.3842	1.5441	6.3110	1.75501
Lebanon	10,827	360	30.0750	356	3.2881	138	2.6087	1.6151	5.3106	1.47821
Lehigh	23,890	344	69.4478	1,257	5.2617	192	1.7917	1.3385	7.0428	1.84165
Luzerne	83,784	892	93.9283	1,811	2.1616	416	2.1443	1.4644	3.1654	1.97280
Lycoming	14,695	1,220	12.0450	225	1.5312	200	6.1000	2.4698	3.7818	1.08081
McKean	9,089	987	9.2087	297	3.2677	121	8.1571	2.8560	9.3326	.96420
Mercer	19,361	700	27.6596	288	1.4876	334	2.0959	1.4477	2.1536	1.44182
Mifflin	7,161	398	17.9925	166	2.3182	86	4.6280	2.1513	4.9871	1.25508
*Monroe	4,703	623	7.5490	468	9.9511	89	7.0000	2.6457	26.3276	.87789
*Montgomery	35,322	484	72.9793	4,686	13.2666	260	1.8616	1.3644	18.1009	1.86320
Montour	2,010	130	15.4615	51	2.5374	45	2.8261	1.6811	4.2656	1.18924
Northampton	30,965	372	83.2592	116	.3749	241	1.5436	1.2424	.4658	1.91508
Northumberland	21,890	454	48.2159	775	3.5405	198	2.2930	1.5142	5.3610	1.68318
Perry	4,604	564	8.1631	117	2.5413	127	4.4410	2.1073	5.3553	.91186
Philadelphia	230,083	128	1797.5234	2,900	1.2605	359	.3566	.5970	.7525	3.25467
Pike	935	544	1.7188	245	26.2033	27	20.1482	4.4886	117.6161	.23523
*Potter	3,455	1,071	3.2260	375	10.8539	93	11.5162	3.3936	36.8338	.50866
Schuylkill	42,871	777	55.1750	2,558	5.9668	347	2.2392	1.4963	8.9326	1.74174
Snyder	3,383	311	10.8778	60	1.7736	93	3.3441	1.8287	3.2434	1.03651
Somerset	19,303	1,034	18.6731	143	.7409	303	3.4126	1.8473	1.3687	1.27121
Sullivan	1,794	458	3.9170	72	4.0134	60	7.6334	2.7628	11.0882	.59295
Susquehanna	6,084	824	7.3835	1,041	17.1105	133	6.1955	2.4891	42.5897	.86826
Tioga	6,422	1,142	5.6235	1,172	18.2498	124	9.2097	3.0347	55.3827	.75001
Union	2,839	305	9.3082	138	4.8609	67	4.5523	2.1337	10.3717	.96887
Venango	10,593	661	16.0257	553	5.2205	162	4.0803	2.0200	10.5454	1.20480
Warren	7,745	902	8.5865	768	9.9161	125	7.2160	2.6863	26.6376	.93382
Washington	45,837	862	53.1751	1,485	3.2398	369	2.3361	1.5284	4.9517	1.72571
Wayne	5,092	739	6.8904	555	10.8995	126	5.8651	2.4218	26.3964	.83824
Westmoreland	61,624	1,039	59.3109	741	1.2025	497	2.0906	1.4458	1.7386	1.77313
Wyoming	2,890	397	7.2796	592	20.4845	61	6.5082	2.5512	52.2601	.86211
York	26,473	903	29.3167	39	.1472	438	2.0617	1.4358	.2113	1.46710

If a scatter diagram is made of these two variables, a picture is presented of the transportation problem in the State of Pennsylvania. This picture is shown in Chart 10. If an index is to be based on average practice, it will be seen at once that a difficult problem presents itself here in the development of an index for the State of Pennsylvania. An examination of this graph discloses that there is a split distribution here. Sixteen of the counties of the State seem to have developed a program of transportation far in excess of the remainder of the State. This is further explained when it is seen that these sixteen counties representing 24 percent of all counties, have sixteen percent of the school buildings and fifty percent of the consolidated schools of the entire State. It is true that any transportation index developed here must not penalize certain counties for having a progressive program of education, but it must also be borne in mind that "the equalized transportation program cannot be one extreme or other resulting from free expression of local desire with respect to educational opportunities. It must be the average of conditions as they exist for school units of equal densities."[2]

[2]Ibid.

CHART 10

Relation between Logarithum of Density of School Population and Transportation Load 1926

Legend

——— Pennsylvania

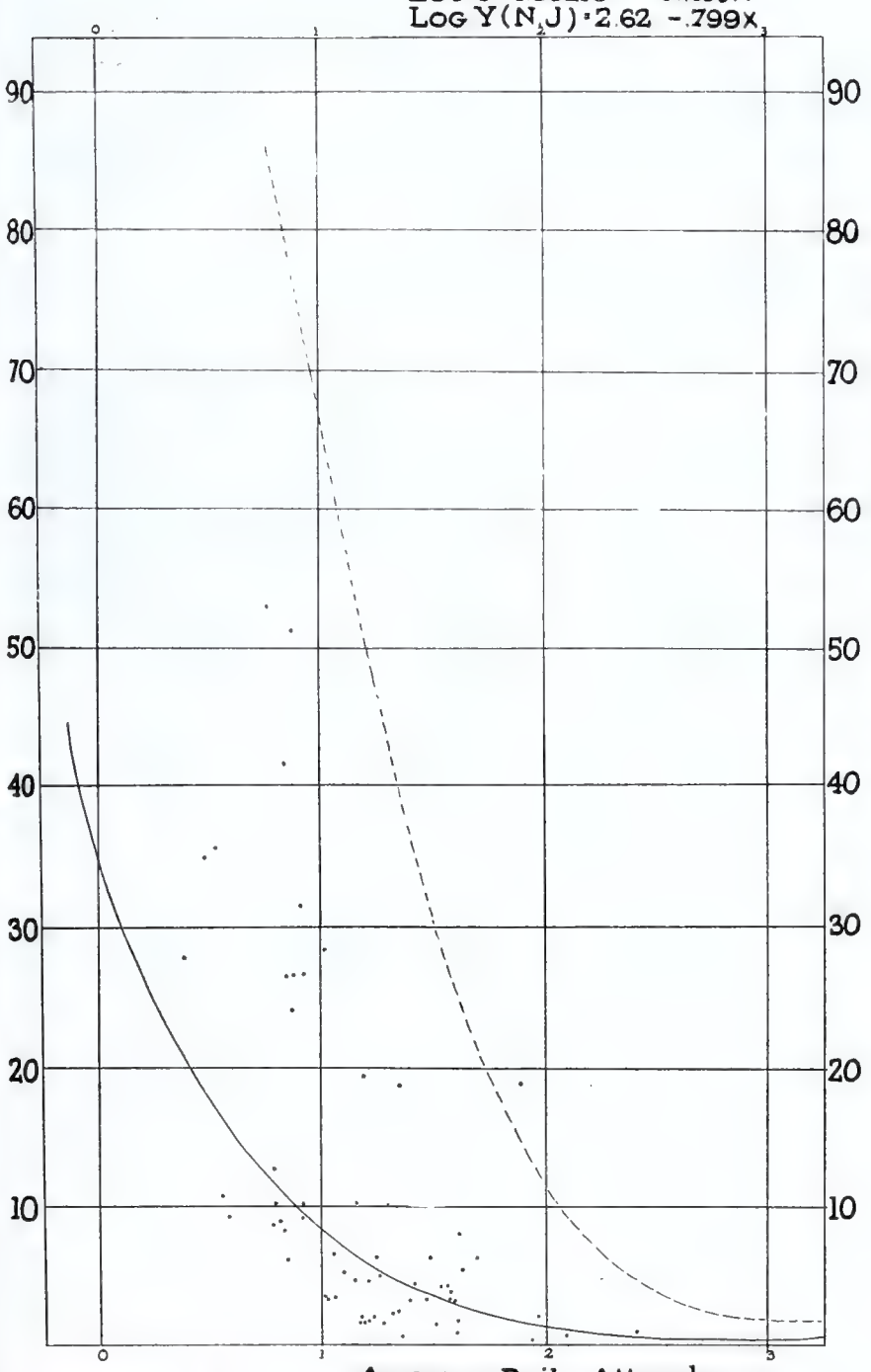
. . . . . Counties of Pa

– – – – – New Jersey

$Y = 39.15525e^{-1.43766x}$

$\text{Log } Y = 1.59279 - .62436x$

$\text{Log } Y(N_2J) = 2.62 - .799x$



$Y = \frac{\text{Pupils Transported}}{\text{Average Daily Attendance}} \Big/ \frac{\text{Area of County}}{\text{Number of School Buildings}}$

$X\text{-Log} = \frac{\text{Average Daily Attendance}}{\text{Area}}$

In order to discover an index which will give the average of conditions for places of equal densities, the relation between the two variables, X and Y, must be sought. In mathematical language it means that we must find the curve of best fit to the scatter diagram shown in Chart 10. The equation for this curve will be the index desired. In other words, an empirical formula is needed which will represent the functional relation between the two variables. The selection of a formula and the fitting of the curve are both complicated operations and, again, the interested reader may make use of a previous reference for a detailed technical study of the process.

In Chart 10 will be seen a curve that has been fitted to the data given there. The equation of this curve is given in two forms.

$$\widetilde{Y}=39.15525e^{-1.43766X}$$

$$\text{Log } \widetilde{Y}=1.59279-.62436\ X$$

It is proposed here to take the $\widetilde{Y}$ value as the measure of average practice in school units of equal densities. This $\widetilde{Y}$ value thus becomes a measure of the equalized transportation program for which the State is responsible. It is, therefore, possible by the use of this index to calculate the transportation load of any county when the density of school population is known. The calculation of this transportation need for Adams County may proceed as follows:

$$X=\log\left[\frac{\text{A. D. A.}}{\text{Area}}\right]=1.03193$$

$$\begin{aligned}\text{Log } \widetilde{Y}&=1.59279-.62436\ X\\&=1.59279-.62436\ (1.03193)\\&=\ .94849\end{aligned}$$

$$\widetilde{Y}=\ .08812$$

The transportation need is then found for this county by the product of average daily attendance times .08812, which is 501 weighted transported pupils.

Table XLIV

Application of Transportation Index to Counties of Pennsylvania

1926

County	Log [A.D.A. / Area] = X	$\widetilde{Y}$	A.D.A.	Transportation Need $\widetilde{Y}$ x A. D. A.	Cost of Transportation	Cost per Unit of Transportation Need	Proposed Maximum State Aid 24 [Need]	Present State Aid
Adams	1.03193	.08812	5,683	501	$ 4,523	$ 9.03	$12,024	$ 1,327
Allegheny	2.43294	.01185	196,462	2,328	103,805	44.59	55,872	32,020
Armstrong	1.37931	.05390	15,640	843	5,075	6.02	20,232	1,083
Beaver	1.76379	.03101	24,903	772	6,024	7.80	18,528	2,148
Bedford	.89942	.10746	8,139	875	14,802	16.92	21,000	8,687
Berks	1.59016	.03981	33,665	1,340	30,887	23.05	32,160	12,713
Blair	1.65878	.03607	24,386	880	5,403	6.14	21,120	2,048
Bradford	.91466	.10513	9,408	989	67,286	68.03	23,736	37,615
Bucks	1.39978	.05234	15,265	799	29,515	36.94	19,176	7,552
Butler	1.31410	.05920	16,283	964	6,709	6.96	23,136	4,074
Cambria	1.74997	.03164	40,317	1,276	33,753	26.45	30,624	6,969
Cameron	.46171	.20161	1,135	229	5,591	24.41	5,496	3,012
Carbon	1.45401	.04841	11,549	559	5,907	10.57	13,416	652
Centre	.89380	.10833	8,974	972	15,578	16.03	23,328	7,209
Chester	1.41636	.05111	20,267	1,036	54,537	52.64	24,864	18,670
Clarion	1.05937	.08538	6,891	588	16,633	28.29	14,112	9,155
Clearfield	1.27937	.06220	21,729	1,352	13,101	9.69	32,448	5,473
Clinton	.83991	.11705	6,073	711	9,087	12.78	17,064	4,713
Columbia	1.32212	.05852	10,057	589	14,759	25.06	14,136	3,019
Crawford	1.02015	.09033	10,873	982	63,085	64.24	23,568	33,461
Cumberland	1.33357	.5757	11,382	655	7,120	10.87	15,720	2,009
Dauphin	1.70783	.03361	26,638	895	17,233	19.25	21,480	6,180
Delaware	2.22398	.01600	30,915	495	41,928	84.70	11,880	10,033
Elk	.87181	.11181	6,000	671	19,411	28.93	16,104	11,557
Erie	1.51771	.04418	25,726	1,137	29,938	26.33	27,288	11,572
Fayette	1.73995	.03209	43,739	1,404	85,877	61.12	33,696	424
Forest	.43181	.21047	1,146	241	6,830	28.34	5,784	3,461
Franklin	1.21331	.06843	12,273	840	35,864	42.70	20,160	15,878
Fulton	.64045	.15593	1,761	275	3,790	13.78	6,600	1,577
Greene	1.11371	.07896	7,458	589	18,443	31.31	14,136	6,081
Huntingdon	.91728	.10473	7,588	795	8,910	11.21	19,080	6,857
Indiana	1.34639	.05651	18,406	1,040	11,194	10.76	24,960	4,968
Jefferson	1.28679	.06157	12,891	794	6,004	7.56	19,056	3,188
Juniata	.85013	.11535	2,776	320	4,473	13.98	7,686	2,523
Lackawanna	2.10363	.01903	57,258	1,090	24,580	22.55	25,160	12,505
Lancaster	1.50948	.04470	30,415	1,360	25,071	25.79	32,640	14,572
Lawrence	1.75501	.03140	20,479	643	15,407	23.96	15,432	7,572

TABLE XLIV (Continued)

County	Log [A.D.A. / Area] = X	$\widetilde{Y}$	A.D.A.	Transportation $\widetilde{Y}$ Need $\widetilde{Y}$ x A. D. A.	Cost of Transportation	Cost per Unit of Transportation Need	Proposed Maximum State Aid 24 [Need]	Present State Aid
Lebanon	1.47821	.04676	10,827	506	$13,654	$26.98	$12,144	$6,623
Lehigh	1.84165	.02773	23,890	662	36,332	54.88	15,888	12,625
Luzerne	1.97280	.02296	83,784	1,924	61,115	31.76	46,176	17,759
Lycoming	1.08081	.08279	14,695	1,217	14,598	12.00	29,208	6,167
McKean	.96420	.09790	9,089	890	19,358	21.75	21,360	6,145
Mercer	1.44182	.04927	19,361	954	17,558	18.40	22,896	7,173
Mifflin	1.25508	.06644	7,161	476	4,942	10.38	11,424	3,189
Monroe	.87789	.11083	4,703	521	17,403	33.40	12,504	6,939
Montgomery	1.86320	.02688	35,322	949	116,455	122.71	22,776	20,309
Montour	1.18924	.07084	2,010	142	2,957	20.82	3,408	1,813
Northampton	1.91508	.02495	30,965	773	3,323	4.30	18,552	401
Northumberland	1.68318	.03482	21,890	762	27,917	36.64	18,288	2,919
Perry	.91186	.10555	4,604	486	6,163	12.68	11,664	3,390
Philadelphia	3.25467	.00364	230,083	837	106,904	127.72	20,088	None
Pike	.23523	.27920	935	261	17,944	68.75	6,264	7,008
Potter	.50866	.18845	3,455	651	21,882	33.61	15,624	12,207
Schuylkill	1.74174	.03201	42,871	1,372	80,340	58.62	32,928	11,737
Snyder	1.03651	.08823	3,383	298	2,279	7.65	7,152	1,272
Somerset	1.27121	.06297	19,303	1,216	7,714	6.34	29,184	3,454
Sullivan	.59295	.16695	1,794	300	5,693	18.98	7,200	3,150
Susquehanna	.86826	.11238	6,084	684	48,943	71.55	16,416	24,593
Tioga	.75001	.13320	6,422	855	56,752	66.38	20,520	28,265
Union	.96887	.09725	2,839	276	3,778	13.69	6,624	2,140
Venango	1.20480	.06927	10,593	734	26,273	35.79	17,616	9,814
Warren	.93382	.10227	7,745	792	32,016	40.42	19,008	14,964
Washington	1.72571	.03276	45,837	1,502	42,525	28.31	36,048	10,213
Wayne	.83824	.11734	5,092	597	26,418	44.25	14,328	14,899
Westmoreland	1.77313	.03060	61,624	1,886	24,535	13.01	45,264	6,892
Wyoming	.86211	.11338	2,890	328	22,300	67.99	7,872	12,311
York	1.46710	.04751	26,473	1,258	2,860	2.27	30,192	982
				26,112	$1,749,064	$31.27 = Mean	$1,342,512	$578,736
				55,938		24.41 = Median		

In this manner the transportation need for each county may be calculated and the sum of all will be equal to the equalized transportation program for which the State must assume the responsibility. This result is shown in Table XLIV.

The use of this derived equation to determine the transportation need of the counties may present difficulties to some people not familiar with logarithms. The whole process may be considerably simplified by the construction of a table based on this equation. Table XLV is such a table for Pennsylvania. Such a table could be easily used by anyone familiar with statistical work. The density of the county is figured by dividing average daily attendance by area. The entry in the table corresponding to this density is then discovered. The $\widetilde{Y}$ value is then obtained by adding corresponding captions. For example, in Table XLV the density of 1.19683 in the body of the table corresponds to a $\widetilde{Y}$ value of .35. The .30 is obtained from the line caption and the .05 from the column caption. This $\widetilde{Y}$ value is the number by which the county's average daily attendance is multiplied to obtain the number of transportation units.

When one knows the transportation need of all the counties of the State, one faces the next problem which is the transmuting of such measures of need into dollars of State aid to the counties for transportation. Table XLIV shows the cost per unit of need for each county of the State. The average cost per unit of need is $31.27; the median cost is $24.41. It is proposed here to take $24 as the cost of one unit of transportation need and as the unit amount for which the State is responsible in an equalized program of transportation. The reimbursable State aid, then, for which the State is responsible in each county is equal to the total need of that county times 24. This result is shown in Table XLIV and with it there is also shown the State aid granted for the year 1925-26 under the present plan.

It will be noted in Table XLIV that in some cases the proposed State aid is in excess of the actual cost of transportation; while in other cases, it is less than the actual cost. In the first case, the writer recommends that apportionment be made to cover only the cost of approved transportation; in the second case, the recommendation is to prorate the county apportionment on the basis of approved expenditures for transportation in the county. The practical result of this policy will be that, although the total State aid under the plan cannot exceed $1,342,512, it may, as a result of local policy, be much less.

Since the transportation of school children is a problem which cannot be solved satisfactorily on a district basis, the writer recommends that complete supervision and control of transportation be ledged in the office

of the county superintendent of schools. This will require the setting up of a complete and detailed system of accounting for transportation costs in order that the county superintendent may submit an adequate report of the expenditures in his county.

Chart 10 shows a wide variability in the practice of the counties of Pennsylvania with respect to transportation. Wise leadership on the part of county superintendents and an equitable system of State aid for transportation should do much to reduce this variability. The writer is convinced that this variability at the present time is caused by an undeveloped program of consolidation and transportation in many counties rather than an elaborate program of consolidation and transportation in a few counties. In support of this view, the transportation curve for New Jersey has been drawn on Chart in dotted lines. It can readily be seen that, for places of equal densities, the program of transportation in New Jersey is far in advance of that which is found in Pennsylvania.

The reason for this difference stated above is clearly understood when one knows that New Jersey has a law which requires that all children living more than a stated distance from school be transported to school at public expense. A similar law should be enacted in Pennsylvania, for it is of vital necessity to the full operation of a minimum program of education in all the counties of the State. If such a law were enacted, then it would be necessary in a few years to derive a new curve of transportation for the State. The writer believes this new curve will rise more sharply than the present one and would approximate the New Jersey curve.

Table XLV

Table Showing Y Value* for Density of School Population

Pennsylvania Formula

	.00	.01	.02	.03	.04	.05	.06	.07	.08	.09
.00	00000	14214.00327	4683.54516	2446.48136	1543.23857	1079.48881	806.09130	629.75319	508.50035	421.08272
.0	000000	355.69385	117.20189	61.22120	38.61828	27.01332	20.17252	15.75906	12.72481	10.53725
.1	8.90095	7.64090	6.64689	5.84717	5.19264	4.64947	4.19285	3.80486	3.47205	3.18404
.2	2.93288	2.71241	2.51769	2.34463	2.19016	2.05154	1.92665	1.81365	1.71099	1.61748
.3	1.53201	1.45363	1.38155	1.31513	1.25371	1.19683	1.14405	1.09241	1.04915	1.00640

USE OF TABLE TO DETERMINE Y

(1) Density of County—7.83070. Locate in table, note reading .10.

(2) Find difference between table values $8.90095 - 7.64090 = 1.26005$.

(3) Find difference: $8.90095 - 7.8307 = 1.07025$.

(4) Determine decimal to be added to .10

$$.01 \times \underline{1.07025} = .00849$$
$$1.26005$$

(5) Y value $= .10 + .00849 - .10849$

(6) Transportation need = A. D. A. × Y.

*The Y value is the number by which the average daily attendance of pupils in the county is multiplied to give transportation need.

ABILITY OF DISTRICTS TO SUPPORT EDUCATION

One of the technical problems that must be solved in the development of State support plan, involving any degree of local support, is that of determining the relative tax-paying ability of localities. This problem has given rise to considerable discussion of what should constitute a proper measure. It has been suggested, for example, that economic ability* of localities should be measured without consideration of the actual taxables available to localities. Others** have proposed the use of the actual taxes collected for all governmental purposes as the measure of tax-paying ability.

In the former case, the purpose was to show the tax-paying ability of localities under a more ideal taxing system. The latter proposal was not made as an ideal that taxes actually paid is a good measure of ability to pay, but rather because the possibility of developing a more adequate measure was despaired of. As a result of the discussion of this problem, it has been generally accepted that the best measure of ability to pay must be based upon taxables which are actually available to localities. To compute a measure upon a broader base than is actually available to the locality results, in some communities, in the pyramiding of taxes upon the narrower base. In other words, to compute the tax-paying ability of a locality upon which property and income is to place upon property, in these districts having large incomes, the total burden allotted to the locality on account of both property and income. This is unfair to any property owner whose income is largely derived from his property. The economic ability of a locality is, therefore, not a desirable measure of tax-paying ability unless it closely measures the actual taxables available to the locality. The economic ability of localities is of interest only when it is desired to discover ways of improving local taxation.

Inasmuch as property is available for taxation for school support in all districts in the State of Pennsylvania, our measure of ability to support the minimum program must take this tax base into consideration. In addition to property, we find that all second, third and fourth-class districts may levy a per capita tax on residents twenty-one years of age and older. The fact that this tax is not available for school purposes in Pittsburgh and Philadelphia complicates our problem of determining this place in a desirable measure of local tax-paying ability. To use a combination of the property and per capita tax bases as a measure of ability to pay would penalize Pittsburgh and Philadelphia. Such a measure would make greater demands upon property in these two cities than elsewhere in the State. To omit the per capita tax from consideration would have much the same effect.

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*Measure of economic ability based upon property and income as used in the *Studies of the Educational Finance Inquiry*, Vol. 1, Macmillan Company, 1923.

**Simpson, Alfred, *Financing of Education in Connecticut*, State of Connecticut, Publisher.

The total tax-paying ability would not be changed by using a narrower base. That part of the support of the minimum program allotted to a second, third or fourth-class district on the basis of property, however, could be spread on the broader base; while property in the first-class districts could not be accorded corresponding relief.

There are other implications that should be considered, but the large districts which have low tax-paying ability as measured by the property tax base would be relatively able under the combined base. The reason for this is that the inclusion of the per capita tax base would increase the tax base in greater proportion in poorer districts than in wealthier districts.

What is the way out of this difficulty? It may be suggested that the proportionate increase in taxing power arising from the per capita tax is so small as to make the differences to which reference has been made virtually negligible. As reported in the 1927 Financial Reports of School Districts, there is indication that this is not so. Whereas the property tax for school purposes in communities having full information available amounted to $77,000,000, the per capita tax for school purposes amounted to $10,000,000. The yield of the per capita tax is more than an eighth as large as the yield of the property tax. When the proportion is as large as this, on the average, we may expect a much greater influence on individual communities. Some idea of the effect on individual communities of combining the property and per capita bases may be obtained from Table XLVI. This table shows the ratio of the combined property and per capita base to the property base for ninety communities selected at random throughout the State. It will be noted that the ratio of the combined base to the property base varies from slightly over one to more than one and one-half; *i. e.,* while in some communities ability to pay as measured by the combined base is 50 percent greater than on the single base, in others it is a very small amount greater. These bases were combined by expressing per capita taxables in terms of property. It was found by the method shown in Table XLVII that, on the average, one per capita taxable yields as much tax as $318 full value of property. Obviously, this does not get us out of the difficulty.

TABLE XLVI

THE COMBINED PER CAPITA AND PROPERTY TAX BASES* FOR SCHOOLS COMPARED WITH THE PROPERTY TAX BASE

Ninety Districts Chosen at Random, 1926-27

Combined Base Divided by Full Value of Property Base	Number of Districts
1.55–1.59	3
1.50–1.54	4
1.45–1.49	4
1.40–1.44	4
1.35–1.39	4
1.30–1.34	6
1.25–1.29	9
1.20–1.24	9
1.15–1.19	20
1.10–1.14	7
1.05–1.09	14
1.00–1.04	6
Total	90

*Full value of property plus 318 times the number of per capita taxables. The multiplier, 318, is the number of dollars of property that on the average yields as much tax as one per capita taxable yields on the average.

TABLE XLVII

COMPARISON OF THE YIELD OF PROPERTY TAX AND PER CAPITA TAX FOR SCHOOL PURPOSES IN SECOND, THIRD AND FOURTH-CLASS DISTRICTS*

From 1927 Financial Reports

Full value of property in these districts	$7,464,537,089
Local property tax for schools	77,451,487
Number of per capita taxables in these districts	3,068,876
Yield from per capita taxables in these districts	10,115,990
Average yield per capita	$3.30
Number of per capita taxables that would be required to yield the same amount as the property tax	23,470,147
The equivalent of one per capita taxable in full value property	$318.00

One way out of the difficulty is to make the per capita tax available to first-class districts. The measure of ability to pay could then be developed in terms of the broader base without penalizing these districts. It would not be necessary to require them to use the per capita tax. If they themselves were allowed to make the choice of placing the burden upon the

*The per capita tax may not be used by first class districts under the present law.

property or upon the broader base, there could be no objection. The difficulty in the situation, as it now stands, is that the State would require them to place the entire burden upon property.

Another way out of the difficulty is to place the support of the minimum program entirely upon the property tax. In other words, to require localities to levy on property at least sufficient taxes to support their share of the minimum program. This would not permit second, third or fourth-class districts to distribute the burden measured on the property base over the broader base. The per capita tax would be available then for progress beyond the minimum program. All that would be required in order to make this adjustment would be to so word the State support law as to require a community to levy at least as much tax upon property as would be required to make up its contribution to the support of the minimum program. The allotment of the per capita tax for the use of the locality in extending its program beyond the State's minimum program would be justified under the principle of encouraging progress. Since the State has the duty to set up local conditions favoring progress beyond its minimum program, the allotment of additional tax bases for this purpose could doubtless be justified.

The latter plan has the advantage over the former of being much more easily administered. There seems to be no question that the inclusion of the per capita tax in the measure of the local tax-paying ability would materially increase the work connected with the administration of the State support plan.

In the use of the property base for measuring tax-paying ability, it is, of course, necessary to apply the same measuring stick to every community. This makes it impossible to use assessed valuations. Provision should be made to make it possible to arrive at a figure for each school district that is comparable to that for every other school district. The customary method is to use in the State support plan, not the actual assessed valuation of property in districts, but a figure computed from the assessed valuation and the rate of assessment. The resulting figure should either be a true valuation figure or some other equalized figure. All that is necessary, so far as the State support plan is concerned, is to have a figure which will measure communities fairly from a relative standpoint. If one community is considered on the 50 percent true valuation basis, then every other community should be considered on this basis. The result for State support would be the same for a 50 percent equalized valuation as for a 100 percent equalized valuation.

DETERMINING THE LOCAL RATE OF CONTRIBUTION

The equalization plan proposed divides the support of a minimum program of education between the State and the local districts. In order that such a plan may completely equalize the burden of the cost of the

minimum program, the local rate of contribution may not be larger than that required to supplement the present State aid in the ablest districts in the State. Where districts are small, as in Pennsylvania, small districts are found which are extremely wealthy. The tax rate necessary to support the minimum program in such districts is very small. Using the tax rate determined by the wealthy districts as the local rate of contribution to the minimum program throughout the State requires the State to carry a large percentage of the cost of the minimum program. While using a large rate introduces inequality, the local rate may be raised considerably without introducing marked inequality.

In studies in other states it has been found desirable to use the rate necessary in the largest county as the local rate of contribution. In every instance the inequality involved has been small. Following this plan, Philadelphia would be chosen as the key district. Difficulty arose in following this plan, however, because of the inaccuracy of valuation figures available. There could be no assurance that the ratio of computed true valuations to actual valuations in Philadelphia was the same as in the State as a whole. A plan was followed, therefore, which was less subject to fluctuations in an individual district. From a consideration of relationships between the wealth of large cities and the State as a whole in other states where more accurate valuation data are available, an estimated relationship between the wealthiest largest district and the State as a whole was determined. This was then reduced to the point that the inequality involved would be less than 5 percent.

The effect of the use of various local rates based on different degrees of inequality involved is shown by Table XLVIII. In this table the amount of aid that would be granted to each of the counties in Pennsylvania is shown for each of four local rates. The inequality involved is from 5 percent to 16 percent. A similar situation for twenty selected districts is shown in Table XLIX.

It should be understood that the effect of using a rate higher than the rate determined from the wealthiest district is to shift the burden from the wealthy districts to the State as a whole. Districts which do not need to levy as high a local rate to support the minimum program as is provided in the equalization law thereby avoid part of their just burden of the minimum program and automatically throw the burden avoided upon the rest of the State. The basis for computing inequality is not the amount of burden avoided by wealthy districts but the amount of additional burden thrown upon the other districts in the State.

TABLE XLVIII

PENNSYLVANIA COUNTIES AS AFFECTED BY A PLAN OF STATE SUPPORT GUARANTEEING NO DECREASE IN AID, WITH INEQUALITY OF BURDEN VARYING FROM 4 Percent to 16 Percent

County	Present Aid	Required Aid 5 1 mills 16% Inequality	Required Aid 4.5 mills 11% Inequality	Required Aid 4.0 mills 7% Inequality	Required Aid 3.5 mills 4% Inequality
Adams	$112,576	226,144	241,734	255,633	269,548
Allegheny	2,605,735	3,664,938	3,985,385	4,562,612	5,396,371
Armstrong	259,144	624,366	662,917	695,043	727,253
Beaver	383,343	694,687	751,384	799,685	870,418
Bedford	190,162	435,893	447,594	457,346	467,102
Berks	600,917	818,804	871,130	915,259	972,207
Blair	340,159	679,609	767,724	841,153	914,582
Bradford	365,216	609,861	623,163	634,468	645,882
Bucks	279,881	455,972	502,593	543,565	585,844
Butler	240,528	508,414	560,618	604,126	647,942
Cambria	715,034	1,282,647	1,338,910	1,388,134	1,484,814
Cameron	36,509	65,404	66,855	68,066	69,277
Carbon	196,299	301,658	323,823	353,158	384,378
Centre	207,235	458,118	472,891	485,241	497,590
Chester	416,988	590,413	637,732	686,708	743,060
Clarion	171,583	360,311	375,315	387,819	400,324
Clearfield	378,645	893,215	927,701	956,439	985,177
Clinton	124,486	259,609	272,143	283,062	294,285
Columbia	230,817	418,799	435,145	451,067	466,989
Crawford	305,166	534,465	568,680	600,489	632,502
Cumberland	200,708	384,129	420,768	453,615	486,462
Dauphin	439,026	712,304	747,845	793,181	894,038
Delaware	588,851	640,037	667,960	694,067	723,603
Elk	150,022	252,799	265,074	277,303	289,618
Erie	470,981	661,139	691,222	716,598	797,311
Fayette	636,026	1,261,209	1,371,146	1,465,652	1,564,884
Forest	47,520	82,086	84,134	85,842	87,549
Franklin	213,926	453,197	475,936	513,955	541,974
Fulton	41,985	95,827	98,574	100,862	103,151
Greene	158,390	196,952	209,273	219,760	233,946
Huntingdon	168,849	411,641	424,734	435,648	446,549
Indiana	283,018	665,902	710,624	746,839	785,000
Jefferson	213,709	538,699	562,615	581,480	601,635
Juniata	65,473	148,626	152,975	156,612	160,235
Lackawanna	880,997	2,139,660	2,272,762	2,383,848	2,496,305
Lancaster	493,945	721,776	789,708	849,028	914,164
Lawrence	300,910	668,847	730,799	782,687	834,561
Lebanon	186,131	313,607	351,081	383,578	416,579
Lehigh	382,380	583,450	679,565	759,129	841,733
Luzerne	1,391,722	2,694,864	2,861,164	3,056,035	3,262,273
Lycoming	275,810	797,724	843,130	880,989	918,832
McKean	197,102	314,177	329,714	355,396	381,079
Mercer	319,037	614,804	682,007	738,233	794,436
Mifflin	134,525	314,425	326,258	336,122	345,981
Monroe	104,591	167,671	183,988	199,230	214,464
Montgomery	649,458	828,498	861,840	906,132	978,629
Montour	33,148	90,193	95,155	99,294	103,427
Northampton	432,430	594,096	645,878	735,483	854,839
Northumberland	344,469	730,527	786,063	832,355	878,742
Perry	122,951	256,863	265,289	272,321	279,339
Philadelphia	2,571,930	2,571,930	2,571,930	2,571,930	2,571,930
Pike	45,364	53,979	56,055	58,331	61,010
Potter	143,885	240,171	245,562	250,064	254,553
Schuylkill	639,619	1,283,971	1,365,589	1,446,497	1,542,763
Snyder	68,591	157,564	165,608	172,316	179,030
Somerset	324,160	790,917	830,482	863,466	896,441
Sullivan	64,369	119,158	121,077	122,804	124,527
Susquehanna	217,623	406,663	417,987	426,205	435,867
Tioga	223,399	394,826	404,441	412,577	420,693
Union	58,815	116,816	124,665	131,215	137,756
Venango	203,555	382,049	409,128	439,536	469,919
Warren	198,939	361,206	385,277	405,382	425,621
Washington	660,513	1,324,493	1,441,693	1,545,369	1,654,024
Wayne	155,832	275,610	287,130	296,747	306,343
Westmoreland	845,478	2,023,905	2,228,208	2,266,875	2,400,254
Wyoming	92,959	208,399	210,167	211,653	213,124
York	418,632	874,336	956,541	1,023,822	1,094,522
Total	$25,022,176	43,805,049	46,642,258	49,425,136	52,875,260

TABLE XLIX

SELECTED DISTRICTS AS AFFECTED BY A PLAN OF STATE SUPPORT GUARANTEEING NO DECREASE IN AID WITH INEQUALITY OF BURDEN VARYING FROM 4 PERCENT TO 16 PERCENT

District	Full Value per Teaching Unit in Thousands	Present Aid		5.1 Mills 16% Inequality		4.5 Mills 11% Inequality		4.0 Mills 7% Inequality		3.5 Mills 4% Inequality	
		Total	Per Teaching Unit	Total	Per Teaching Unit	Total	Per Teaching Unit	Total	Per Teaching Unit	Total	Per Teaching Unit
Philadelphia city	355.9	2,571,930	281	2,571,930	281	2,571,930	281	2,571,930	281	2,571,930	281
Pittsburgh city	264.	1,007,793	282	1,007,793	282	1,007,793	282	1,292,580	362	1,800,069	504
Collier twp	239.1	11,060	496	11,080	498	11,080	498	12,105	544	14,767	664
McKeesport city	223.4	122,360	342	129,050	360	177,050	495	217,052	606	257,053	718
Average Community	204.8	.....	396	.....	456	.....	578	.....	681	.....	783
Economy twp	192.2	1,880	376	2,599	520	3,176	635	3,656	731	4,136	827
Sinking Spring boro	134.6	5,625	472	7,145	600	8,406	706	9,457	794	10,508	882
Summit twp	107.3	7,220	401	12,042	669	13,800	767	15,265	849	16,730	930
Oil City city	147.4	52,903	366	108,168	748	120,958	837	131,617	910	142,275	984
Kittanning boro	116.7	21,371	303	63,906	905	68,851	975	72,973	1,033	77,094	1,092
Greencastle boro	116.2	8,433	443	17,284	907	16,612	977	19,797	1,035	20,826	1,093
Smithfield twp	95.7	2,890	468	6,241	1,012	6,595	1,069	6,891	1,117	7,186	1,165
So. Fayette twp	76.6	14,588	222	72,174	1,096	75,302	1,144	77,908	1,183	80,514	1,223
Bedford boro	70.4	14,553	581	28,564	1,141	29,622	1,183	30,504	1,218	31,386	1,253
Coudersport boro	61.1	16,115	683	27,980	1,186	28,852	1,223	29,579	1,253	30,306	1,284
Catherine twp	54.6	2,928	376	9,502	1,221	9,757	1,254	9,970	1,281	10,182	1,309
Curwensville boro	52.8	13,551	427	39,037	1,230	40,044	1,262	40,883	1,289	41,722	1,316
Shippensville boro	46.5	3,954	464	10,761	1,263	10,998	1,291	11,196	1,314	11,394	1,337
Canton boro	37.1	18,965	794	31,321	1,311	31,654	1,333	32,298	1,351	32,742	1,370
Loganton boro	20.3	3,908	818	6,675	1,396	6,733	1,409	6,782	1,419	6,830	1,429

SUPPLEMENT II

PROPOSED LEGISLATION

FORM I

DRAFT OF BILL USING THE DIRECT METHOD OF COMPUTING STATE AID

SECTION 1210, 21a.

In addition to aid to school districts provided by the act of May 18, 1911, P. L. 309, with the supplements and amendments thereto, there shall be apportioned and paid to school districts the amount determined by the Superintendent of Public Instruction as hereinafter provided. The apportionment to each district shall be determined as follows: For the years beginning the first Monday of July, 1929, 1930, 1931, 1932, and 1933, the amounts of $925, $1,075, $1,200, $1,300, and $1,400, respectively, shall be allowed for each elementary teaching unit and the amounts of $1,110, $1,290, $1,440, $1,560, and $1,680, respectively, shall be allowed for each high school teaching unit. In the year beginning the first day of July, 1934, and each year thereafter the sum of $1,500 shall be allowed for each elementary teaching unit, and the sum of $1,800 for each high school teaching unit. There shall be deducted from the amount so allowed for elementary teaching units and high school teaching units in the public schools of each district the total of all other State and Federal aid paid to such school districts for the year for which the apportionments authorized by this act are made, plus an amount equivalent to 3.5 mills on each dollar of true valuation of taxable property within such district. The balance remaining after such deductions, if any, shall be apportioned and paid to each such school district in the same manner and at the same time as are other apportionments for schools provided under this section.

The true valuation of property for the purpose of this act shall be determined by the Department of Revenue in accordance with Section 2403-A of the Administrative Code. Provided, however, that until such time as the true valuation figures become available from the Department of Revenue, the true valuation of property shall be determined in accordance with this Section of the School Code.

The number of elementary and high school teaching units which is made the basis of the distribution of the equalization subsidies as herein provided shall be computed and determined by the Superintendent of Public Instruction in the following manner:

In a school having an average daily attendance of 100 or more in grades one to eight, inclusive, one elementary teaching unit shall be counted for each thirty-two resident and non-resident pupils in average daily attendance. In a school having an average daily attendance of less than 100 in grades one to eight, inclusive, two elementary teaching units shall be counted for the first fifty-five resident and non-resident pupils and one elementary teaching unit for each forty resident and non-resident pupils in excess of fifty-five, provided that a one-teacher school,

approved by the State Council of Education as a necessary organization, shall be counted as one elementary teaching unit regardless of its average daily attendance.

In schools having an average daily attendance of 200 or more in grades nine to twelve, inclusive, one high school teaching unit shall be counted for each twenty-three resident and non-resident pupils in average daily attendance. In schools with seventy or more, but fewer than 200 pupils in average daily attendance, four high school teaching units shall be counted for the first sixty-nine resident and non-resident pupils in average daily attendance and one high school teaching unit for each additional twenty-eight resident and non-resident pupils in average daily attendance in excess of sixty-nine. In schools with fewer than seventy pupils in average daily attendance in grades nine to twelve, inclusive, two high school teaching units shall be counted for the first twenty-three resident and non-resident pupils in average daily attendance and one high school teaching unit for each additional twenty-three resident and non-resident pupils in average daily attendance in excess of twenty-three.

In schools having enrollment above the elementary grades in grades nine, ten, and eleven only, the number of high school teaching units computed according to the above plan shall be reduced by one-fourth. In schools having enrollment above the elementary grades in grades nine and ten only, the number of high school teaching units computed according to the above plan shall be reduced by one-third.

To compute the number of elementary teaching units to be counted on account of expenditures for approved transportation of elementary or high school pupils, the total current expenditures of any district for the transportation of pupils under the rules and regulations of the State Department of Public Instruction shall be divided by $1,500. The result shall be added to the number of elementary teaching units computed on the basis of average daily attendance. The regulations for the approval of transportation shall take into consideration the effect on the cost of transportation of sparsity of population and other conditions reasonably beyond the control of the local district.

The number of elementary teaching units and high school teaching units thus determined shall, in the case of first, second, and third-class districts, and in the case of fourth-class districts in close proximity to first and second-class districts, be multiplied by a factor to be determined by (1) the relative cost of living in such districts as compared with the cost of living in those counties of the State in which the cost of living is lowest and (2) the proportion of the current expenses devoted to salaries. The cost of living factor shall be determined biennially by the Department of Public Instruction.

If the number of elementary teachers or high school teachers employed in any district is less than the number of teaching units as computed from the average daily attendance as in this section provided

and, in the judgment of the State Superintendent of Public instruction, adequate provision is not being made for the instruction of pupils, the State Superintendent of Public Instruction may, at his discretion, for the purpose of this act, use the actual number of teachers employed or any intermediate number between such actual number and the number of teaching units as computed from the average daily attendance as in this section provided. In order that the ratios to be used in determining the number of elementary and high school teaching units from average daily attendance figures may be kept representative of actual conditions in the State, after the first Monday in July, 1933, the State Department of Public Instruction may from time to time adopt rules changing these ratios.

Computations for the biennium shall be based upon the average daily attendance in school districts for the first year of the preceding biennium.

In order to participate in any appropriations made in accordance with the provisions of this act for the equalization of educational opportunity, a district shall comply with the regulations and standards now prescribed in the School Code or which shall hereinafter be enacted into legislation or formulated by the Superintendent of Public Instruction in accordance with law for the equalization of educational opportunity. Failure to meet any of the standards so determined shall result in the reduction of State aid otherwise available under the provisions of this act by an amount reasonably sufficient in the judgment of the Superintendent of Public Instruction to meet the current cost of such standards.

For the school year beginning the first Monday of July, 1930, and each year thereafter the amount apportioned to any district under the provisions of this act shall not be greater than the excess of the total current expenditures for school purposes in such district during the preceding year above the aggregate of the amount which would result from a tax of 3.5 mills on the true valuation of the taxable property in such district as determined by the Department of Revenue and all other State and Federal aid apportioned to such district during such year.

FORM II

DRAFT OF BILL TO CONFORM WITH LANGUAGE OF THE EDMONDS ACT

Amendment to Section 1210, Paragraph 19, of the School Laws of Pennsylvania. (Omit first proviso in italics on page 82, 1925 edition of School Laws and substitute the following at the end of the first paragraph, page 84.)

Provided that the amount paid by the Commonwealth from all sources[1] to a school district in any of the foregoing classes which has a true valuation of assessable property less than $285,700[2] for each $1,000

[1] It may be desirable to make exceptions of certain subsidies.

[2] This is based on local contribution of 3.5 mills and should be changed when and if this is changed. It was determined by dividing $1,000 by .0035.

cost of a minimum program as hereinafter defined shall be a percentage of the cost of the minimum program not less than the percentage of the true valuation of assessable property for each $1,000 cost of the minimum program by which a district falls short of $285,700. The additional subsidies made necessary by this provision shall be known as equalization subsidies.

The true valuation of property for the purpose of this act shall be determined by the Department of Revenue in accordance with Section 2403-A of the Administrative Code; Provided, however, that until such time as the true valuation figures become available from the Department of Revenue, the true valuation of property shall be determined in accordance with this Section of the School Code.

The cost of the minimum program in any district shall be determined by the Superintendent of Public Instruction as hereinafter provided. For each of the years beginning the first Monday of July, 1929, 1930, 1931, 1932, and 1933, the amounts of $925, $1,075, $1,200, $1,300, and $1,400, respectively, shall be allowed for each elementary teaching unit and the amounts of $1,110, $1,290, $1,440, $1,560, and $1,680, respectively, shall be allowed for each high school teaching unit. In the year beginning the first day of July, 1934, and each year thereafter the sum of $1,500 shall be allowed for each elementary teaching unit, and the sum of $1,800 for each high school teaching unit.

The number of elementary and high school teaching units which is made the basis for determining the cost of the minimum program shall be computed and determined by the Superintendent of Public Instruction in the following manner:

In a school having an average daily attendance of 100 or more in grades one to eight, inclusive, one elementary teaching unit shall be counted for each thirty-two resident and non-resident pupils in average daily attendance. In a school having an average daily attendance of less than 100 in grades one to eight, inclusive, two elementary teaching units shall be counted for the first fifty-five resident and non-resident pupils and one elementary teaching unit for each forty resident and non-resident pupils in excess of fifty-five, provided that a one-teacher school, approved by the State Council of Education as a necessary organization, shall be counted as one elementary teaching unit regardless of its average daily attendance.

In schools having an average daily attendance of 200 or more in grades nine to twelve, inclusive, one high school teaching unit shall be counted for each twenty-three resident and non-resident pupils in average daily attendance. In schools with seventy or more, but fewer than 200 pupils in average daily attendance, four high school teaching units shall be counted for the first sixty-nine resident and non-resident pupils in average daily attendance and one high school teaching unit for each

additional twenty-eight resident and non-resident pupils in average daily attendance in excess of sixty-nine. In schools with fewer than seventy pupils in average daily attendance in grades nine to twelve, inclusive, two high school teaching units shall be counted for the first twenty-three resident and non-resident pupils in average daily attendance, and one high school teaching unit for each additional twenty-three resident and non-resident pupils in average daily attendance in excess of twenty-three.

In schools having enrollment above the elementary grades in grades nine, ten, and eleven only, the number of high school teaching units computed according to the above plan shall be reduced by one-fourth. In schools having enrollment above the elementary grades in grades nine and ten only, the number of high school teaching units computed according to the above plan shall be reduced by one-third.

To compute the number of elementary teaching units to be counted on account of expenditures for approved transportation of elementary or high school pupils, the total current expenditures of any district for the transportation of pupils under the rules and regulations of the State Department of Public Instruction shall be divided by $1,500. The result shall be added to the number of elementary teaching units computed on the basis of average daily attendance. The regulations for the approval of transportation shall take into consideration the effect on the cost of transportation of sparsity of population and other conditions reasonably beyond the control of the local district.

The number of elementary teaching units and high school teaching units thus determined shall, in the case of first, second and third-class districts and in the case of fourth-class districts in close proximity to first and second-class districts, be multiplied by a factor to be determined by (1) the relative cost of living in such districts as compared with the cost of living in those counties of the State in which the cost of living is lowest and (2) the proportion of the current expenses devoted to salaries. The cost of living factor shall be determined biennially by the Department of Public Instruction.

If the number of elementary teachers or high school teachers employed in any district is less than the number of teaching units as computed from the average daily attendance as in this section provided and, in the judgment of the Superintendent of Public Instruction, adequate provision is not being made for the instruction of pupils, the Superintendent of Public Instruction may, at his discretion, for the purpose of this act, use the actual number of teachers employed or any intermediate number between such actual number and the number of teaching units as computed from the average daily attendance as in this section provided. In order that the ratios to be used in determining the number of elementary and high school teaching units from average daily attendance figures may be kept representative of actual conditions in the State,

after the first Monday in July, 1933, the Department of Public Instruction may from time to time adopt rules changing these ratios.

Computations for each biennium shall be based upon the average daily attendance in school districts for the first year of the preceding biennium.

In order to participate in any appropriations made in accordance with the provisions of this act for the equalization of educational opportunity, a district shall comply with the regulations and standards now prescribed in the School Code or which shall hereinafter be enacted into legislation or formulated by the Superintendent of Public Instruction in accordance with law for the equalization of educational opportunity. Failure to meet any of the standards so determined shall result in the reduction of State aid otherwise available under the provisions of this Act by an amount reasonably sufficient in the judgment of the Superintendent of Public Instruction to meet the current cost of such standards.

For the school year beginning the first Monday of July, 1930, and each year thereafter, the amount apportioned to any district under the provisions of this act shall not be greater than the excess of the total current expenditures for school purposes in such district during the preceding year above the aggregate of the amount which would result from a tax of 3.5 mills on the true valuation of the taxable property in such district and all other State and Federal aid apportioned to such district during such year.

AMENDMENT TO SECTION 1708 TO CORRECT FOR PAYMENTS ON ACCOUNT OF NON-RESIDENT PUPILS PROVIDED IN THE EQUALIZATION LAW

The charge made by any school districts receiving any pupils not resident therein to the district in which such pupils reside shall be equal to *the excess of* the per capita cost of instruction calculated for the previous school term *over the per capita cost for the preceding school year for the operation of the State's minimum equalized program of education as computed from Section 1210, 21a of the School Law. Provided, however, that in computing the per capita cost of the State's minimum equalized program of education the cost of transportation shall not be considered.*

SUPPLEMENT III

TABLES SHOWING THE ALLOTMENTS TO ALL SCHOOL DISTRICTS

TABLE L

EQUALIZATION AID PER TEACHING UNIT UNDER EACH OF THE SIX STEPS OF THE PROPOSED FINANCING PLAN
DISTRICTS ARRANGED ACCORDING TO FULL VALUE OF PROPERTY PER TEACHING UNIT FOR 1926-1927

Number of District Serially Arranged	District	County	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount per Teaching Unit Raised by a 3.5 Mill Tax	Present Aid per Teaching Unit	Added Aid per Teaching Unit Necessary to Equalize a Minimum Program of					
							$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Cook twp.	Cumberland	1.00	$ 4.0	$ 14	$ 525	$ 386	$ 536	$ 661	$ 761	$ 861	$ 961
2	Armaugh boro.*	Indiana	13.43	7.4	25	134	766	916	1,041	1,141	1,241	1,341
3	Sheakleyville boro.*	Mercer	4.28	7.7	27	345	553	703	828	928	1,028	1,128
4	New Albany boro.*	Bradford	11.49	8.4	29	177	719	869	994	1,094	1,194	1,294
5	Le Raysville boro.*	Bradford	10.45	9.4	33	424	468	618	743	843	943	1,043
6	New Paris boro.*	Bedford	5.97	11.6	41	441	443	593	718	818	918	1,018
7	McNett twp.	Lycoming	5.56	13.7	48	657	220	370	495	595	695	795
8	Dudley boro.	Huntingdon	5.36	15.7	55	630	240	390	515	615	715	815
9	Wattsburg boro.	Erie	5.32	16.1	57	526	342	492	617	717	817	917
10	Landisburg boro.*	Perry	6.40	17.0	60	599	266	416	541	641	741	841
11	Townville boro.*	Crawford	6.26	17.2	60	945	...	70	195	295	395	495
12	Southampton twp.	Bedford	12.00	18.4	65	527	333	483	608	708	808	908
13	W. Sunbury boro.*	Butler	4.86	18.9	66	1,012	...	...	122	222	322	422
14	Orbisonia boro.*	Huntingdon	14.89	19.3	67	351	507	657	782	882	982	1,082
15	Summit twp.	Potter	3.55	20.0	71	789	65	215	340	440	540	640
16	Loganton boro.	Clinton	4.78	20.3	71	818	36	186	311	411	511	611
17	Overton ind.	Bradford	2.25	20.4	72	923	...	80	205	305	405	505
18	McHenry twp.	Lycoming	3.00	20.7	72	600	253	403	528	628	728	828
19	Mann twp.	Bedford	6.18	20.7	72	620	233	383	508	608	708	808
20	Pleasantville boro.*	Bedford	4.04	20.8	73	361	491	641	766	866	966	1,066
21	Allegheny twp.	Somerset	8.33	21.6	76	625	224	374	499	599	699	799
22	Putnam twp.	Tioga	7.37	21.8	77	604	244	394	519	619	719	819
23	Plunkett's Creek twp.	Lycoming	3.32	22.0	77	521	327	477	602	702	802	902
24	Brown twp.	Lycoming	3.09	22.0	77	774	74	224	349	449	549	649
25	Keating twp.	Potter	3.44	22.1	78	587	260	410	535	635	735	835
26	Rush twp.	Centre	31.97	22.5	79	512	334	484	609	709	809	909
27	Springfield twp.	Huntingdon	6.07	22.6	79	551	295	445	570	670	770	870
28	Port Royal boro.	Juniata	10.17	22.9	81	667	177	327	452	552	652	752
29	Howard boro.	Centre	8.08	23.6	82	620	223	373	498	598	698	798
30	Gibson twp.	Cameron	5.32	23.7	83	668	174	324	449	549	649	749
31	Saltillo boro.	Huntingdon	5.07	23.9	84	409	432	582	707	807	907	1,007
32	Tioga boro.*	Tioga	9.71	23.9	84	709	132	282	407	507	607	707
33	Hector twp.	Potter	6.20	23.9	84	1,016	...	...	100	200	300	400
34	Colley twp.	Sullivan	14.36	24.0	84	760	81	231	356	456	556	656
35	Snow Shoe twp.	Centre	14.49	24.1	85	538	302	452	577	677	777	877
36	Hillsgrove twp.	Sullivan	3.21	24.3	85	1,075	...	...	40	140	240	340
37	Coalmont boro.	Huntingdon	1.38	24.6	86	739	100	250	375	475	575	675
38	Mahaffey boro.	Clearfield	9.74	24.9	87	576	262	412	537	637	737	837
39	Deerfield twp.	Warren	6.91	24.9	87	669	169	319	444	544	644	744

40	Wharton twp.	Potter	3.27	25.1	88	681	156	306	431	531	631	731
41	Shirleysburg boro.	Huntingdon	2.38	25.2	88	172	665	815	940	1,040	1,140	1,240
42	Leidy twp.	Clinton	2.79	25.4	89	717	119	269	394	494	594	694
43	Utica boro.	Venango	3.87	25.6	90	740	95	245	370	470	570	670
44	Lincoln twp.	Bedford	4.00	26.0	91	560	274	424	549	649	749	849
45	Liberty twp.	Centre	11.00	26.1	92	556	277	427	552	652	752	852
46	Flemington boro.	Clinton	9.35	26.2	92	527	306	456	581	681	781	881
47	Elkland twp.	Sullivan	9.21	26.2	92	653	180	330	455	555	655	755
48	Boswell boro.	Somerset	18.48	26.2	91	707	127	277	402	502	602	702
49	Laporte boro.	Sullivan	2.47	26.3	92	805	28	178	303	403	503	603
50	Ulster ind.	Bradford	7.22	26.5	93	738	94	244	369	469	569	669
51	Orangeville boro.*	Columbia	6.71	26.5	93	1,065	....	....	42	142	242	342
52	Petersburg boro.*	Huntingdon	9.25	26.7	94	699	132	282	407	507	607	707
53	Fox twp.*	Sullivan	6.56	26.8	94	848	....	133	258	358	458	558
54	Bigler twp.	Clearfield	34.26	26.9	94	504	327	477	602	702	802	902
55	Terry twp.	Bradford	9.56	26.9	94	607	224	374	499	599	699	799
56	Cooper twp.	Clearfield	40.13	26.9	94	610	221	371	496	596	696	796
57	Lumber twp.	Cameron	2.88	27.1	95	1,111	....	....	....	94	194	294
58	Hopewell boro.	Bedford	4.84	27.3	95	735	95	245	370	470	570	670
59	Eldred boro.	McKean	12.73	27.3	96	644	185	335	460	560	660	760
60	Ramey boro.	Clearfield	8.16	27.5	96	608	221	371	496	596	696	796
61	Shrewsbury twp.	Sullivan	3.21	27.7	97	703	125	275	400	500	600	700
62	Shinglehouse twp.	Potter	13.46	27.9	98	769	58	208	333	433	533	633
63	St. Clairsville boro.	Bedford	1.00	28.0	98	600	227	377	502	602	702	802
64	Sylvania twp.	Potter	2.32	28.0	98	720	107	257	382	482	582	682
65	Sterling twp.	Wayne	7.31	28.0	98	882	....	95	220	320	420	520
66	Glasgow boro.	Beaver	1.67	28.1	99	718	108	258	383	483	583	683
67	Jay twp.	Elk	26.22	28.2	99	664	162	312	437	537	637	737
68	Millerstown boro	Perry	8.69	28.3	99	567	259	409	534	634	734	834
69	W. Keating twp.	Clinton	1.20	28.3	99	779	47	197	322	422	522	622
70	Wyalusing boro.	Bradford	8.88	28.3	99	935	...	41	166	266	366	466
71	S. Philipsburg boro.	Centre	3.03	28.4	99	367	459	609	734	834	934	1034
72	Lawrenceville boro.	Tioga	7.37	28.6	100	724	101	251	376	476	576	676
73	Lackawanna twp.	Lackawanna	22.10	29.1	102	507	316	466	591	691	791	891
74	Foxburg ind.	Clarion	5.98	29.1	102	632	191	341	466	566	666	766
75	Glenn Campbell boro	Indiana	8.40	30.0	105	617	203	353	478	578	678	778
76	Eau Clair boro	Butler	5.75	30.1	105	521	299	449	574	674	774	874
77	Canoe twp.	Indiana	28.98	30.3	105	375	445	595	720	820	920	1020
78	Cooperstown boro.	Venango	3.29	30.4	106	871	...	98	223	323	423	523
79	Garrett boro.	Somerset	9.24	30.5	107	615	203	353	478	578	678	778
80	Big Run boro.	Jefferson	11.13	30.6	107	462	356	506	631	731	831	931
81	Cherry twp.	Sullivan	24.97	30.8	108	675	142	292	417	517	617	717
82	Young twp.	Jefferson	14.84	30.9	108	559	258	408	533	633	733	833
83	S. Waverly boro.	Bradford	8.53	30.9	108	760	57	207	332	432	532	632
84	Davidson twp.	Sullivan	10.47	30.9	108	675	142	292	417	517	617	717
85	Boggs twp.	Centre	9.02	31.0	109	937	....	29	154	254	354	454
86	Broad Top City boro	Huntingdon	3.72	31.2	109	436	380	530	655	755	855	955
87	Thompsontown boro.*	Juniata	4.71	31.2	110	441	374	524	649	749	849	949
88	Knox twp.	Clearfield	12.53	31.2	109	517	299	449	574	674	774	874
89	Monroe twp.	Bedford	14.05	31.3	109	696	120	270	395	495	595	695

* Joint School.—Data probably need further refinement.

TABLE L—Continued

Number of District Serially Arranged	District	County	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount per Teaching Unit Raised by a 3.5 Mill Tax	Present Aid per Teaching Unit	Added Aid per Teaching Unit Necessary to Equalize a Minimum Program of					
							$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11	12	13
90	Laceyville boro.	Wyoming	7.00	$ 31.4	$ 110	$ 761	$ 53	$ 203	$ 328	$ 428	$ 528	$ 628
91	Fox twp.	Elk	23.56	31.4	110	718	97	247	372	472	572	672
92	Mill Village boro.	Erie	2.98	31.5	110	714	101	251	376	476	576	676
93	Greenwood twp.	Juniata	4.21	31.6	111	553	261	411	536	636	736	836
94	Midway boro.	Washington	14.15	31.6	111	594	220	370	495	595	695	795
95	Vintondale boro.	Cambria	18.40	31.8	112	473	340	490	615	715	815	915
96	Wilmot twp.	Bradford	11.37	31.8	111	579	235	385	510	610	710	810
97	Strattonville boro.	Clarion	5.91	31.8	111	602	212	362	487	587	687	787
98	Shickshinny boro.	Luzerne	23.64	31.8	111	603	211	361	486	586	686	786
99	Wood twp.	Huntingdon	19.77	32.0	112	436	377	527	652	752	852	952
100	Liberty boro.	Tioga	3.85	32.2	113	611	201	351	476	576	676	776
101	Frankford Springs boro.	Beaver	2.33	32.2	112	842	....	121	246	346	446	546
102	Gaines twp.	Tioga	5.73	32.3	113	816	....	146	271	371	471	571
103	Arendtsville boro.*	Adams	7.40	32.4	114	935	....	26	151	251	351	451
104	Watson twp.	Lycoming	2.00	32.5	113	510	302	452	577	677	777	877
105	Jordon twp.	Lycoming	6.27	32.5	114	605	206	356	481	581	681	781
106	Colebrook twp.	Clinton	1.14	32.5	114	1,457	....	....	....	....	....	....
107	Delta boro.	York	8.98	32.6	114	692	119	269	394	494	594	694
108	Morris twp.	Clearfield	38.06	32.7	114	538	273	423	548	648	748	848
109	Fairhope twp.	Somerset	3.00	32.7	114	667	144	294	419	519	619	719
110	Todd twp.	Huntingdon	10.29	32.8	115	563	247	397	522	622	722	822
111	Sugar Grove boro.	Warren	6.62	32.8	115	688	122	272	397	497	597	697
112	Mt. Pleasant twp.	Columbia	8.20	32.9	116	586	223	373	498	598	698	798
113	Lewisville boro	Potter	7.81	32.9	115	1,073	....	....	12	112	212	312
114	Lilly boro.	Cambria	17.41	33.0	116	634	175	325	450	550	650	750
115	Worth twp.	Centre	10.33	33.1	116	480	329	479	604	704	804	904
116	Brisbin boro.	Clearfield	4.81	33.1	116	538	271	421	546	646	746	846
117	Kinzua twp.	Warren	7.16	33.1	116	562	247	397	522	622	722	822
118	Marion Heights boro.	Northumberland	15.38	33.2	116	355	454	604	729	829	929	1,029
119	Bastress twp.	Lycoming	2.61	33.3	117	156	652	802	927	1,027	1,127	1,227
120	E. Providence twp.	Bedford	12.36	33.3	117	595	213	363	488	588	688	788
121	Barclay twp.	Bradford	1.50	33.3	117	1,380	....	....	....	....	....	3
122	Darlington boro.	Beaver	5.80	33.6	118	829	....	128	253	353	453	553
123	McVeyton boro.	Mifflin	6.15	33.7	118	704	103	253	378	478	578	678
124	Noyes twp.	Clinton	11.81	33.7	118	628	179	329	454	554	654	754
125	Abbott twp.	Potter	5.11	33.7	118	691	116	266	391	491	591	691
126	Mayfield boro.	Lackawanna	35.22	33.8	118	442	365	515	640	740	840	940
127	Clara twp.	Potter	2.10	33.8	119	616	190	340	465	565	665	765
128	Pleasant Valley twp.	Potter	2.21	33.9	119	701	105	255	380	480	580	680
129	Millstone twp.	Elk	5.49	33.9	119	845	....	111	236	336	436	536
130	Coal Centre boro.	Washington	7.94	34.0	119	340	466	616	741	841	941	1,041
131	Roulette twp.	Potter	10.35	34.0	119	857	....	99	224	324	424	524

132	Beech Creek boro.	Clinton	5.92	34.1	119	622	184	334	459	559	659	759
133	Alexandria boro.	Huntingdon	7.49	34.3	119	423	383	533	658	758	858	958
134	Forest City boro.	Susquehanna	57.68	34.3	120	471	334	484	609	709	809	909
135	Freeburg boro.	Snyder	6.27	34.4	121	742	62	212	337	437	537	637
136	Clay twp.	Huntingdon	7.00	34.6	121	549	255	405	530	630	730	830
137	Gallagher twp.	Clinton	1.56	34.6	121	850	....	104	229	329	429	529
138	Hopewell twp.	Huntingdon	4.26	34.7	121	616	188	338	463	563	663	763
139	Dayton boro.	Armstrong	14.33	34.7	121	894	....	60	185	285	385	485
140	Corsica boro.*	Jefferson	8.53	34.8	122	546	257	407	532	632	732	832
141	McAdoo boro.	Schuylkill	30.69	34.9	122	316	487	637	762	862	962	1,062
142	Burnside twp.	Centre	3.00	35.0	122	577	226	376	501	601	701	801
143	Plumville boro.	Indiana	8.69	35.0	122	580	223	373	498	598	698	798
144	Jenks twp.	Forest	11.07	35.0	123	717	85	235	360	460	560	660
145	Monroe twp.	Wyoming	8.09	35.1	123	689	113	263	388	488	588	688
146	Pine twp.	Columbia	7.21	35.1	123	573	229	379	504	604	704	804
147	Burnside twp.	Clearfield	11.94	35.2	123	567	235	385	510	610	710	810
148	Volant boro.	Lawrence	4.35	35.2	123	691	111	261	386	486	586	686
149	Hubley twp.	Schuylkill	11.86	35.2	123	710	92	242	367	467	567	667
150	S. New Castle boro.	Lawrence	7.64	35.3	124	447	354	504	629	729	829	929
151	Blain boro.	Perry	5.40	35.4	124	1,026	....	....	50	150	250	350
152	Duncan twp.	Tioga	4.81	35.6	125	684	116	266	391	491	591	691
153	Knox twp.	Jefferson	16.91	35.7	125	437	363	513	638	738	838	938
154	Gulick twp.	Clearfield	22.69	35.8	126	313	486	636	761	861	961	1,061
155	Thompson boro.	Susquehanna	5.73	35.8	125	813	....	137	262	362	462	562
156	Mont Alto boro.	Franklin	4.63	35.9	125	472	328	478	603	703	803	903
157	Williamstown boro.	Dauphin	20.42	35.9	126	583	216	366	491	591	691	791
158	Jackson twp.	Huntingdon	8.79	35.9	126	654	145	295	420	520	620	720
159	New Salem boro.	Westmoreland	9.83	36.0	126	524	275	425	550	650	750	850
160	Hawthorne boro.	Clarion	4.65	36.1	127	499	299	449	574	674	774	874
161	Licking Creek twp.	Fulton	7.22	36.1	127	593	205	355	480	580	680	780
162	L. Agusta twp.*	Northumberland	6.00	36.2	127	555	243	393	518	618	718	818
163	Alba boro.	Bradford	1.27	36.2	127	531	267	417	542	642	742	842
164	Hebron twp.	Potter	5.42	36.2	127	776	22	172	297	397	497	597
165	Shippen twp.	Tioga	4.73	36.2	127	876	....	72	197	297	397	497
166	Saxton boro.	Bedford	13.54	36.3	127	475	323	473	598	698	798	898
167	Newton twp.	Lackawanna	12.84	36.3	127	737	61	211	336	436	536	636
168	E. Keating twp.	Clinton	1.10	36.4	127	909	....	39	164	264	364	464
169	Sandy Lake boro.	Mercer	10.04	36.4	127	628	170	320	445	545	645	745
170	Towamensing twp.	Carbon	8.17	36.4	127	636	162	312	437	537	637	737
171	Osceola Mills boro.	Clearfield	22.91	36.7	129	604	192	342	467	567	667	767
172	Denison twp.	Luzerne	5.66	36.7	129	935	....	11	136	236	336	436
173	Ross twp.	Luzerne	8.64	36.8	129	582	214	364	489	589	689	789
174	Hopbottom boro.	Susquehanna	5.44	36.8	129	819	....	127	252	352	452	552
175	Freeland boro.	Luzerne	55.07	36.9	129	277	519	669	794	894	994	1,094
176	Windber boro.	Somerset	99.73	36.9	129	470	326	476	601	701	801	901
177	New Baltimore boro.	Somerset	1.00	37.0	130	600	195	345	470	570	670	770
178	Polk twp.	Monroe	10.45	37.0	130	668	127	277	402	502	602	702
179	Wellsville boro.	York	3.96	37.1	130	747	48	198	323	423	523	623
180	Watson twp.	Warren	3.69	37.1	130	679	116	266	391	491	591	691
181	Canton boro.	Bradford	23.90	37.2	130	794	1	151	276	376	476	576

* Joint School.—Data probably need further refinement.

TABLE L—Continued

Number of District Serially Arranged	District	County	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount per Teaching Unit Raised by a 3.5 Mill Tax	Present Aid per Teaching Unit	Added Aid per Teaching Unit Necessary to Equalize a Minimum Program of					
							$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11	12	13
182	Wayne twp.	Mifflin	14.90	$ 37.3	$ 131	$ 565	$ 229	$ 379	$ 504	$ 604	$ 704	$ 804
183	Marion Center boro.	Indiana	8.76	37.3	131	603	191	341	466	566	666	766
184	Dalmatia ind.	Northumberland	5.83	37.4	131	799	....	145	270	370	470	570
185	Old Forge boro.	Lackawanna	113.15	37.5	131	517	277	427	552	652	752	852
186	Hopewell twp.	Bedford	11.45	37.5	131	574	220	370	495	595	695	795
187	Ralpho twp.	Northumberland	13.68	37.6	132	574	219	369	494	594	694	794
188	Beccaria twp.	Clearfield	31.77	37.8	132	518	275	425	550	650	750	850
189	Milesburg boro.	Centre	4.15	37.8	132	602	191	341	466	566	666	766
190	Bloss twp.	Tioga	6.75	37.8	133	1,004	....	....	63	163	263	363
191	New Buffalo boro.	Perry	1.00	38.0	133	510	282	432	557	657	757	857
192	South Creek twp.	Bradford	6.03	38.3	134	768	23	173	298	398	498	598
193	Norwich twp.	McKean	9.54	38.4	135	786	4	154	279	379	479	579
194	Allegheny twp.	Potter	6.34	38.5	135	633	157	307	432	532	632	732
195	Mt. Pleasant twp.	Wayne	19.59	38.7	136	592	197	347	472	572	672	772
196	Miller twp.	Perry	3.00	38.7	135	600	190	340	465	565	665	765
197	Grove twp.	Cameron	2.43	38.7	135	856	....	84	209	309	409	509
198	Derry twp.	Mifflin	32.91	38.8	136	696	93	243	368	468	568	668
199	Monroe twp.	Bradford	7.53	39.0	137	559	229	379	504	604	704	804
200	Cokeburg boro.	Washington	7.71	39.0	137	729	59	209	334	434	534	634
201	Chewton ind.	Lawrence	6.53	39.1	137	323	465	615	740	840	940	1,040
202	Tell twp.	Huntingdon	6.47	39.1	137	748	40	190	315	415	515	615
203	Monroe twp.	Juniata	6.32	39.1	137	636	152	302	427	527	627	727
204	Hyndman boro.	Bedford	10.52	39.2	137	474	314	464	589	689	789	889
205	Burnside boro.	Clearfield	5.35	39.4	138	674	113	263	388	488	588	688
206	Barnesboro boro.	Cambria	40.72	39.4	138	670	117	267	392	492	592	692
207	Liberty twp.	Bedford	13.68	39.5	140	403	382	532	657	757	857	957
208	Homewood boro.	Beaver	2.40	39.6	139	370	416	566	691	791	891	991
209	Armenia twp.	Bradford	2.55	39.6	139	834	....	102	227	327	427	527
210	Blooming Valley boro.	Crawford	2.87	39.7	139	776	10	160	285	385	485	585
211	Maun's Choice boro.	Bedford	3.58	39.7	138	599	188	338	463	563	663	763
212	Roseta boro.	Northampton	14.25	39.8	139	298	488	638	763	863	963	1,063
213	Millheim boro.	Centre	6.35	39.8	139	698	88	238	363	463	563	663
214	Ferguson twp.	Clearfield	6.13	39.8	139	597	189	339	464	564	664	764
215	Eldred twp.	Jefferson	13.19	39.9	139	386	400	550	675	775	875	975
216	Howe twp.	Perry	3.00	40.0	140	570	215	365	490	590	690	790
217	Tuscarora twp.	Perry	6.10	40.0	140	612	173	323	448	548	648	748
218	Harford twp.	Susquehanna	14.21	40.0	140	1,157	....	....	....	3	103	203
219	Grugan twp.	Clinton	1.00	40.0	140	1,000	....	....	60	160	260	360
220	Sugar Loaf twp.	Columbia	7.20	40.1	140	1,181	....	....	....	....	79	179
221	Monroe boro.	Bradford	3.92	40.1	141	1,522	....	....	....	....	....	....
222	Conyngham twp.	Luzerne	22.93	40.2	141	520	264	414	539	639	739	839
223	Cass twp.	Huntingdon	6.00	40.3	141	540	244	394	519	619	719	819

224	Corydon twp.	Warren	3.47	40.3	141	720	64	214	339	439	539	639
225	Graham twp.	Clearfield	5.00	40.4	141	608	176	326	451	551	651	751
226	Union twp.	Centre	6.00	40.5	142	490	293	443	568	668	768	868
227	Morris twp.	Tioga	8.02	40.5	142	846	....	87	212	312	412	512
228	Barnett twp.	Forest	7.20	40.8	142	628	155	305	430	530	630	730
229	Halifax boro.	Dauphin	8.07	40.8	143	1,045	....	....	12	112	212	312
230	Uniontown boro.	Dauphin	3.13	40.9	143	635	147	297	422	522	622	722
231	Wayne twp.	Clinton	4.00	41.0	144	600	181	331	456	556	656	756
232	Manchester boro.	York	8.86	41.0	143	421	361	511	636	736	836	936
233	Hickory twp.	Forest	10.34	41.0	144	828	....	103	228	328	428	528
234	Burlington twp.	Bradford	7.12	41.1	143	894	....	38	163	263	363	463
235	Fredonia boro.*	Mercer	9.20	41.1	144	817	....	114	239	339	439	539
236	Herndon boro.	Northumberland	7.52	41.1	144	473	308	458	583	683	783	883
237	Wayne twp.	Dauphin	4.00	41.3	144	555	226	376	501	601	701	801
238	Crawford twp.	Clinton	3.00	41.3	145	600	180	330	455	555	655	755
239	Ursina boro.	Somerset	1.89	41.3	144	635	146	296	421	521	621	721
240	Plain Grove twp.	Lawrence	10.21	41.3	145	662	118	268	393	493	593	693
241	Berrysburg boro.*	Dauphin	5.24	41.4	145	1,405	....	....	....	....	....	....
242	Cassandra boro.	Cambria	3.47	41.5	145	353	427	577	702	802	902	1,002
243	Elderton boro.	Armstrong	4.26	41.5	145	694	86	236	361	461	561	661
244	Ward twp.	Tioga	2.24	41.5	146	761	18	168	293	393	493	593
245	L. Frankford twp.	Cumberland	5.00	41.6	146	564	215	365	490	590	690	790
246	Yoe boro.	York	4.73	41.6	146	756	23	173	298	398	498	598
247	Athens boro.	Bradford	31.09	41.6	146	839	....	90	215	315	415	515
248	Troy boro.	Bradford	20.41	41.6	146	917	....	12	137	237	337	437
249	Orwell twp.	Bradford	8.97	41.7	146	828	....	101	226	326	426	526
250	Huston twp.	Clearfield	16.72	41.9	147	507	271	421	546	646	746	846
251	Mill Creek boro.	Huntingdon	2.43	42.0	147	420	358	508	633	733	833	933
252	Londonderry twp.	Bedford	10.00	42.0	147	450	328	478	603	703	803	903
253	Brush Creek twp.	Fulton	6.16	42.0	147	623	155	305	430	530	630	730
254	Hamilton twp.	Tioga	7.93	42.0	147	1,004	....	....	49	149	249	349
255	Coalport boro.*	Clearfield	13.83	42.1	148	299	478	628	753	853	953	1,053
256	Bullskin twp.	Fayette	23.93	42.1	148	404	373	523	648	748	848	948
257	McConnellsburg twp.	Fulton	10.61	42.1	148	468	309	459	584	684	784	884
258	W. Penn twp.	Schuylkill	17.00	42.1	147	561	217	367	492	592	692	792
259	Ellsworth boro.	Washington	16.60	42.2	148	1,016	.....	.....	36	136	236	336
260	Weatherly boro.	Carbon	18.01	42.3	148	511	266	416	541	641	741	841
261	Blossburg boro.	Tioga	14.98	42.3	148	716	61	211	336	436	536	636
262	Union twp.	Bedford	2.81	42.3	148	814	.....	113	238	338	438	538
263	Brooklyn twp.	Susquehanna	11.50	42.3	148	886	.....	41	166	266	366	466
264	Summerville boro.	Jefferson	12.82	42.4	148	481	296	446	571	671	771	871
265	Schellsburg boro.	Bedford	3.23	42.4	149	829	.....	97	222	322	422	522
266	Tunnelhill boro.	Cambria	1.93	42.5	149	414	362	512	637	737	837	937
267	Galeton boro.	Potter	19.05	42.5	149	767	9	159	284	384	484	584
268	Johnetta boro.	Armstrong	3.69	42.5	149	602	174	324	449	549	649	749
269	Jonestown boro.	Lebanon	9.03	42.6	149	453	323	473	598	698	798	898
270	Upper Frankford twp.	Cumberland	6.20	42.6	149	500	276	426	551	651	751	851
271	Tionesta boro.	Forest	7.46	42.6	149	540	236	386	511	611	711	811
272	South West twp.	Warren	8.00	42.6	149	555	221	371	496	596	696	796
273	Jefferson twp.	Lackawanna	8.77	42.6	149	769	7	157	282	382	482	582

* Joint School.—Data probably need further refinement.

TABLE L—Continued

Number of District Serially Arranged	District	County	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount per Teaching Unit Raised by a 3.5 Mill Tax	Present Aid per Teaching Unit	Added Aid per Teaching Unit Necessary to Equalize a Minimum Program of					
							$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11	12	13
274	Brady twp	Clarion	2.35	$ 42.6	$ 149	$ 574	$ 202	$ 352	$ 477	$ 577	$ 677	$ 777
275	W. Carrol twp	Cambria	25.37	42.7	149	397	379	529	654	754	854	954
276	Woodward twp	Clearfield	20.03	42.7	150	609	166	316	441	541	641	741
277	Windham twp	Bradford	8.30	42.7	149	634	142	292	417	517	617	717
278	Rome twp. & boro*	Bradford	9.30	42.7	149	934	.....	.....	117	217	317	417
279	Taylor twp	Centre	5.00	42.8	150	546	229	379	504	604	704	804
280	Charleston twp	Tioga	19.43	42.8	150	567	208	358	483	583	683	783
281	Delmar twp	Tioga	20.43	42.8	150	635	140	290	415	515	615	715
282	Picture Rocks boro	Lycoming	7.58	42.9	150	1,092	.....	.....	.....	58	158	258
283	Meshoppen boro	Wyoming	8.86	43.0	151	481	293	443	568	668	768	868
284	Forksville boro	Sullivan	1.00	43.0	150	510	265	415	540	640	740	840
285	Jefferson twp	Dauphin	2.00	43.0	151	555	219	369	494	594	694	794
286	Woodcock boro	Crawford	1.00	43.0	151	600	174	324	449	549	649	749
287	Union twp	Huntington	7.00	43.1	151	510	264	414	539	639	739	839
288	Biglerville boro	Adams	11.16	43.2	151	515	259	409	534	634	734	834
289	Broad Top twp.*	Bedford	37.71	43.2	151	609	165	315	440	540	640	740
290	Foster twp	Luzerne	56.91	43.4	152	464	309	459	584	684	784	884
291	Coaldale boro	Schuylkill	58.34	43.4	152	480	293	443	568	668	768	868
292	Austin boro	Potter	12.20	43.4	152	777	.....	146	271	371	471	571
293	Westfield boro	Tioga	13.95	43.4	152	806	.....	117	242	342	442	542
294	Coaldale boro	Bedford	2.23	43.5	152	398	375	525	650	750	850	950
295	Clarksville boro	Mercer	2.00	43.5	153	555	217	367	492	592	692	792
296	Union twp	Tioga	11.91	43.6	152	514	259	409	534	634	734	834
297	Ashland twp	Clarion	10.50	43.6	153	715	57	207	332	432	532	632
298	Washington twp	Schuylkill	11.89	43.7	153	450	322	472	597	697	797	897
299	Confluence boro	Somerset	13.17	43.7	153	743	29	179	304	404	504	604
300	Lawrence twp	Clearfield	30.45	43.7	153	566	206	356	481	581	681	781
301	Belfast twp	Fulton	6.65	43.9	154	694	77	227	352	452	552	652
302	Smithfield twp	Bradford	13.96	43.9	154	720	51	201	326	426	526	626
303	Elco boro	Washington	4.84	44.0	154	397	374	524	649	749	849	949
304	Mayberry twp	Montour	2.00	44.0	154	444	327	477	602	702	802	902
305	Newry boro	Blair	2.00	44.0	154	444	327	477	602	702	802	902
306	Dublin twp	Huntingdon	7.88	44.0	154	675	96	246	371	471	571	671
307	Herrick twp	Susquehanna	8.50	44.0	154	720	51	201	326	426	526	626
308	Woodbury boro	Bedford	2.57	44.0	154	647	124	274	399	499	599	699
309	Tuscarora twp	Juniata	8.36	44.1	155	552	218	368	493	593	693	793
310	Unionville boro	Centre	1.93	44.1	153	623	149	299	424	524	624	724
311	Huntingdon twp	Luzerne	13.93	44.1	155	649	121	271	396	496	596	696
312	Central City boro	Somerset	17.91	44.2	155	365	405	555	680	780	880	980
313	Clintonville boro	Venango	7.13	44.2	156	436	333	483	608	708	808	908
314	Mifflin twp	Lycoming	5.00	44.2	155	586	184	334	459	559	659	759
315	Washington twp	Jefferson	21.23	44.2	155	597	173	323	448	548	648	748

316	W. Burlington twp.	Bradford	6.99	44.2	155	918	.....	2	127	227	327	427
317	Casselman boro.	Somerset	1.20	44.2	154	925	.....	.....	121	221	321	421
318	Portage twp.	Potter	1.47	44.2	155	1,029	.....	.....	16	116	216	316
319	Barree twp.	Huntingdon	4.20	44.3	155	627	143	293	418	518	618	718
320	Tuscarora twp.	Bradford	7.22	44.3	155	898	.....	22	147	247	347	447
321	Knoxville boro.	Tioga	9.96	44.4	155	475	295	445	570	670	770	870
322	Half Moon twp.	Centre	5.00	44.6	156	510	259	409	534	634	734	834
323	Shrewsbury boro.	York	3.68	44.6	156	565	204	354	479	579	679	779
324	Penn twp.	Lycoming	7.27	44.6	156	572	197	347	472	572	672	772
325	Juniata twp.	Perry	7.00	44.6	156	600	169	319	444	544	644	744
326	Thompson twp.	Fulton	7.00	44.7	156	549	220	370	495	595	695	795
327	Driftwood boro.	Cameron	2.30	44.8	157	354	414	564	689	789	889	989
328	Avis boro.	Clinton	12.68	44.8	157	451	317	467	592	692	792	892
329	Salisbury boro.	Somerset	10.70	44.9	157	543	225	375	500	600	700	800
330	Doty Hill ind.	Bradford	1.00	45.0	158	408	359	509	634	734	834	934
331	Covington twp.	Lackawanna	7.00	45.0	158	587	180	330	455	555	655	755
332	Shade Gap boro.	Huntingdon	1.00	45.0	158	600	167	317	442	542	642	742
333	Georgetown boro.	Beaver	2.15	45.1	158	516	251	401	526	626	726	826
334	Lack twp.	Juniata	6.81	45.2	158	813	.....	104	229	329	429	529
335	Sharon twp.	Potter	8.00	45.3	158	555	212	362	487	587	687	787
336	Hartley twp.	Union	10.68	45.6	160	678	87	237	362	462	562	662
337	Stewardson twp.	Potter	1.71	45.6	160	1,126	.....	.....	.....	14	114	214
338	Decatur twp.	Clearfield	21.68	45.7	160	506	259	409	534	634	734	834
339	Goshen twp.	Clearfield	5.00	45.8	160	546	219	369	494	594	694	794
340	Rockland twp.	Venango	14.39	45.9	161	710	54	204	329	429	529	629
341	Toby boro.	Clarion	14.03	46.0	161	413	351	501	626	726	826	926
342	Barnett twp.	Jefferson	2.00	46.0	161	444	320	470	595	695	795	895
343	Salladasburg boro.	Lycoming	1.00	46.0	161	480	284	434	559	659	759	859
344	Harris twp.	Centre	8.42	46.0	161	500	264	414	539	639	739	839
345	Ceres twp.	McKean	7.84	46.0	161	703	61	211	336	436	536	636
346	Cascade twp.	Lycoming	3.24	46.0	161	762	2	152	277	377	477	577
347	Hollenbach twp.	Luzerne	5.00	46.0	161	582	182	332	457	557	657	757
348	Cummings twp.	Lycoming	1.63	46.0	161	1,008	.....	.....	31	131	231	331
349	Falls twp.*	Wyoming	12.87	46.1	162	848	.....	65	190	290	390	490
350	Elk Creek twp.	Erie	15.81	46.2	162	470	293	443	568	668	768	868
351	Benton boro.	Columbia	10.28	46.2	162	1,075	.....	.....	.....	63	163	263
352	Liberty twp.	Susquehanna	7.48	46.5	163	457	305	455	580	680	780	880
353	Shippensville boro.	Clarion	8.52	46.5	163	464	298	448	573	673	773	873
354	Salem twp.	Clarion	8.77	46.5	163	472	290	440	565	665	765	865
355	Pike twp.	Potter	2.71	46.5	163	812	.....	100	225	325	425	525
356	Decatur twp.	Mifflin	8.58	46.6	163	528	234	384	509	609	709	809
357	Hydetown boro.	Crawford	3.05	46.6	163	697	65	215	340	440	540	640
358	Union twp.	Luzerne	6.58	46.7	163	498	264	414	539	639	739	839
359	Canal twp.	Venango	7.37	46.7	163	590	172	322	447	547	647	747
360	Homer twp.	Potter	1.73	46.8	164	772	.....	139	264	364	464	564
361	New Milford boro	Susquehanna	7.52	46.8	164	709	52	202	327	427	527	627
362	Muddy Creek twp. *	Butler	10.05	46.8	164	307	454	604	729	829	929	1,029
363	Ross twp.	Monroe	4.31	46.9	164	654	107	257	382	482	582	682
364	N. Washington boro.	Clearfield	1.00	47.0	165	408	352	502	627	727	827	927
365	Armagh twp.	Mifflin	21.26	47.0	165	581	179	329	454	554	654	754

* Joint School.—Data probably need further refinement.

TABLE L—Continued

Number of District Serially Arranged	District	County	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount per Teaching Unit Raised by a 3.5 Mill Tax	Present Aid per Teaching Unit	Added Aid per Teaching Unit Necessary to Equalize a Minimum Program of					
							$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11	12	13
366	Gouldsboro boro	Lackawanna	1.00	$ 47.0	$ 165	$ 600	$ 160	$ 310	$ 435	$ 535	$ 635	$ 735
367	Westover boro	Clearfield	3.85	47.0	164	828	.....	83	208	308	408	508
368	W. Beaver twp	Snyder	11.89	47.1	165	386	374	524	649	749	849	949
369	Geneva boro*	Crawford	3.08	47.1	165	390	370	520	645	745	845	945
370	Lewisberry boro	York	2.42	47.1	165	611	149	299	424	524	624	724
371	Prompton boro	Wayne	1.38	47.1	165	783	.....	127	252	352	452	552
372	Nescopeck boro	Luzerne	15.96	47.2	166	446	313	463	588	688	788	888
373	Saville twp	Perry	13.70	47.2	165	604	156	306	431	531	631	731
374	Susquehanna twp	Juniata	4.00	47.3	165	578	182	332	457	557	657	757
375	Asylum twp	Bradford	6.21	47.3	166	639	120	270	395	495	595	695
376	Polk twp	Jefferson	5.41	47.3	166	760	.....	149	274	374	474	574
377	Fairchance boro	Fayette	15.71	47.4	166	694	65	215	340	440	540	640
378	N. Hopewell twp	York	9.00	47.4	166	560	199	349	474	574	674	774
379	Tyrone twp.*	Perry	16.67	47.4	166	611	148	298	423	523	623	723
380	Dupont boro	Luzerne	29.59	47.5	166	347	412	562	687	787	887	987
381	Eastvale boro	Beaver	3.47	47.6	166	444	315	465	590	690	790	890
382	Henderson twp	Huntingdon	4.43	47.6	167	640	118	268	393	493	593	693
383	W. St. Clair twp	Bedford	7.17	47.7	167	486	272	422	547	647	747	847
384	Fell twp	Lackawanna	61.85	47.8	167	527	231	381	506	606	706	806
385	Albion boro	Erie	18.09	47.9	168	479	278	428	553	653	753	853
386	Springboro boro	Crawford	6.82	47.9	168	625	132	282	407	507	607	707
387	Eldred twp	Monroe	7.00	48.0	169	414	342	492	617	717	817	917
388	Lower Turkeyfoot twp	Somerset	10.00	48.0	168	471	286	436	561	661	761	861
389	Spring twp	Centre	21.11	48.0	168	471	286	436	561	661	761	861
390	Parker city	Armstrong	12.27	48.0	168	594	163	313	438	538	638	738
391	Great Bend boro	Susquehanna	5.71	48.2	169	449	307	457	582	682	782	882
392	Clarendon boro	Warren	8.80	48.3	169	359	397	547	672	772	872	972
393	Ridgway twp	Elk	16.78	48.3	169	832	.....	74	199	299	399	499
394	Eulalia twp	Potter	3.44	48.3	169	973	.....	.....	58	158	258	358
395	Winslow twp	Jefferson	24.18	48.4	169	496	260	410	535	635	735	835
396	Lykens boro	Dauphin	20.48	48.4	169	488	268	418	543	643	743	843
397	Cadogan twp	Armstrong	7.44	48.4	169	621	135	285	410	510	610	710
398	Cromwell twp	Huntingdon	9.00	48.6	170	582	173	323	448	548	648	748
399	New Wilmington boro	Lawrence	13.63	48.9	171	414	340	490	615	715	815	915
400	Lehigh twp	Wayne	5.26	48.9	171	442	312	462	587	687	787	887
401	Juniata twp	Bedford	9.61	48.9	171	526	228	378	503	603	703	803
402	Freehold twp	Warren	11.98	49.0	172	716	37	187	312	412	512	612
403	Turbotville boro	Northumberland	5.50	49.2	172	1,308	.....	.....	.....	.....	.....	20
404	Lincoln twp	Huntingdon	5.00	49.2	172	466	287	437	562	662	762	862
405	Callensburg boro	Clarion	2.96	49.3	173	399	353	503	628	728	828	928
406	Bell twp	Clearfield	12.20	49.4	173	500	252	402	527	627	727	827
407	Oliver twp	Jefferson	9.29	49.5	173	362	390	540	665	765	865	965

408	Sutersville boro	Westmoreland	5.53	49.5	173	395	357	507	632	732	832	932
409	McCalmont twp	Jefferson	15.52	49.5	174	462	289	439	564	664	764	864
410	Hamlin twp	McKean	12.78	49.6	174	702	49	199	324	424	524	624
411	Huston twp	Centre	4.70	49.6	173	624	128	278	403	503	603	703
412	W. Branch twp	Potter	6.27	49.6	174	632	119	269	394	494	594	694
413	Beech Creek twp	Clinton	6.00	49.7	174	555	196	346	471	571	671	771
414	Enon Valley boro	Lawrence	4.69	49.7	174	576	175	325	450	550	650	750
415	Larimer twp	Somerset	5.00	49.8	174	408	343	493	618	718	818	918
416	E. Brunswick twp	Schuylkill	9.03	49.8	174	477	274	424	549	649	749	849
417	Ararat twp	Susquehanna	5.00	50.0	175	582	168	318	443	543	643	743
418	Shirley twp	Huntingdon	14.36	50.0	175	611	139	289	414	514	614	714
419	St. Petersburg boro	Clarion	4.94	50.0	175	765	.....	135	260	360	460	560
420	Valley twp	Montour	5.77	50.1	175	546	204	354	479	579	679	779
421	Wyalusing twp	Bradford	9.00	50.2	176	688	61	211	336	436	536	636
422	Union twp	Fulton	4.44	50.2	176	540	209	359	484	584	684	784
423	Clymer boro	Indiana	27.96	50.3	176	459	290	440	565	665	765	865
424	Hunlock twp	Luzerne	7.00	50.3	176	459	290	440	565	665	765	865
425	L. Mahanoy twp	Northumberland	10.00	50.4	176	459	290	440	565	665	765	865
426	McEwensville boro	Northumberland	1.31	50.4	176	848	.....	51	176	276	376	476
427	S. Woodbury twp	Bedford	17.65	50.5	177	512	236	386	511	611	711	811
428	S. Fork boro	Cambria	33.91	50.5	177	527	221	371	496	596	696	796
429	Mifflin twp	Columbia	12.52	50.5	177	701	47	197	322	422	522	622
430	Toboyne twp	Perry	4.71	50.5	177	779	.....	119	244	344	444	544
431	Dreher twp.*	Wayne	6.58	50.5	177	1,583	.....	.....	.....	.....	.....	.....
432	New Florence boro	Westmoreland	8.01	50.6	177	526	222	372	497	597	697	797
433	Reed twp	Dauphin	3.00	50.7	177	363	385	535	660	760	860	960
434	McDonald boro	Washington	36.00	50.7	178	515	232	382	507	607	707	807
435	W. Hazleton boro	Luzerne	60.22	50.8	177	181	567	717	842	942	1,042	1,142
436	Mahoning twp	Montour	5.85	50.8	178	481	266	416	541	641	741	841
437	Sligo boro	Clarion	8.01	50.8	178	502	245	395	520	620	720	820
438	Bruin boro	Butler	7.31	50.9	178	477	270	420	545	645	745	845
439	Youngwood boro	Westmoreland	28.22	50.9	178	573	174	324	449	549	649	749
440	Royalton boro	Dauphin	7.10	51.0	178	457	290	440	565	665	765	865
441	Sylvania boro	Bradford	1.00	51.0	178	480	267	417	542	642	742	842
442	Birmingham boro	Huntingdon	1.00	51.0	179	480	266	416	541	641	741	841
443	Friendsville boro	Susquehanna	1.00	51.0	179	600	146	296	421	521	621	721
444	Greene twp	Clinton	8.14	51.0	179	619	127	277	402	502	602	702
445	Starucca boro	Wayne	3.55	51.0	179	1,044	.....	.....	.....	77	177	277
446	Derry boro	Westmoreland	26.32	51.1	179	512	234	384	509	609	709	809
447	Edenburg boro	Clarion	12.50	51.2	179	454	292	442	567	667	767	867
448	Centerville boro	Crawford	4.02	51.2	179	618	128	278	403	503	603	703
449	York Springs boro	Adams	4.54	51.3	179	521	225	375	500	600	700	800
450	Highland twp	Clarion	4.52	51.3	180	866	....	29	154	254	354	454
451	Bloomfield twp	Crawford	12.67	51.3	180	886	....	9	134	234	334	434
452	W. Mifflin twp	Cumberland	5.00	51.4	180	466	279	429	554	654	754	854
453	Greenwood twp	Clearfield	5.00	51.4	180	448	297	447	572	672	772	872
454	Warren twp	Bradford	8.02	51.4	179	921	....	....	100	200	300	400
455	Harrison twp	Bedford	6.43	51.5	180	515	230	380	505	605	705	805
456	Spring Creek twp	Warren	9.33	51.6	180	705	40	190	315	415	515	615
457	Cochranton boro	Crawford	9.15	51.6	181	619	125	275	400	500	600	700

* Joint School.—Data probably need further refinement.

TABLE L—Continued

Number of District Serially Arranged	District	County	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount per Teaching Unit Raised by a 3.5 Mill Tax	Present Aid per Teaching Unit	Added Aid per Teaching Unit Necessary to Equalize a Minimum Program of					
							$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11	12	13
458	Mill Creek twp.	Clarion	5.23	$ 51.6	$ 181	$ 789	....	$ 105	$ 230	$ 330	$ 430	$ 530
458½	Scott twp.	Columbia	12.44	51.8	181	478	$ 266	416	541	641	741	841
459	Rimersburg boro.*	Clarion	14.28	51.9	182	472	271	421	546	646	746	846
460	Franklin twp.	Bradford	3.47	51.9	181	565	179	329	454	554	654	754
461	Juniata twp.	Blair	6.00	52.0	182	396	347	497	622	722	822	922
462	N. Hamilton boro.	Mifflin	2.00	52.0	182	480	263	413	538	638	738	838
463	Jones twp.	Elk	21.70	52.0	182	827	....	66	191	291	391	491
464	Kingsley twp.	Forest	5.92	52.0	182	965	....	....	53	153	253	353
465	Karthaus twp.	Clearfield	6.82	52.1	182	494	249	399	524	624	724	824
466	Springville twp.	Susquehanna	10.21	52.1	182	786	....	107	232	332	432	532
467	Three Springs boro.	Huntingdon	2.78	52.2	183	518	224	374	499	599	699	799
468	Cherry Tree boro.	Indiana	7.03	52.2	183	649	93	243	368	468	568	668
469	Licking twp.	Clarion	7.27	52.4	183	493	249	399	524	624	724	824
470	Plymouth boro.	Luzerne	123.29	52.5	184	453	288	438	563	663	763	863
471	Farmington twp.	Tioga	7.01	52.6	184	529	212	362	487	587	687	787
472	Newburg boro.	Clearfield	1.35	52.6	184	822	....	69	194	294	394	494
473	Washington twp.	Butler	14.26	52.7	185	404	336	486	611	711	811	911
474	Briarcreek twp.	Columbia	12.39	52.8	185	480	260	410	535	635	735	835
475	Curwensville	Clearfield	31.73	52.9	185	427	313	463	588	688	788	888
476	Ford Cliff boro.	Armstrong	3.72	53.0	185	414	326	476	601	701	801	901
477	Cook twp.	Westmoreland	7.75	53.0	186	523	216	366	491	591	691	791
478	Farmington twp.	Warren	11.49	53.0	186	653	86	236	361	461	561	661
479	Vandling boro.	Lackawanna	13.82	53.0	186	566	173	323	448	548	648	748
480	Forest Lake twp.	Susquehanna	7.07	53.0	186	569	170	320	445	545	645	745
481	Putnam ind.	Crawford	1.00	53.0	185	600	140	290	415	515	615	715
482	Oakland boro.	Susquehanna	7.67	53.1	186	455	284	434	559	659	759	859
483	Mercer twp.	Butler	5.10	53.1	186	369	370	520	645	745	845	945
484	Scalp Level boro.	Cambria	12.72	53.1	186	375	364	514	639	739	839	939
485	Northampton twp.	Somerset	5.48	53.1	186	614	125	275	400	500	600	700
486	Dimock twp.	Susquehanna	10.75	53.1	186	1,115	....	....	....	....	99	199
487	E. Fallowfield twp.	Crawford	10.73	53.1	186	845	....	44	169	269	369	469
488	Arona boro.	Westmoreland	3.63	53.2	186	377	362	512	637	737	837	937
489	Slippery Rock twp.	Lawrence	16.42	53.2	186	431	308	458	583	683	783	883
490	Mt. Pleasant boro.	Westmoreland	49.92	53.3	187	570	168	318	443	543	643	743
491	Woodward twp.	Clinton	5.12	53.3	187	775	....	113	238	338	438	538
492	Fawn twp.	York	15.38	53.4	187	448	290	440	565	665	765	865
493	Buffalo twp.	Perry	5.29	53.5	188	665	72	222	347	447	547	647
494	Venango boro.	Crawford	2.17	53.5	187	528	210	360	485	585	685	785
495	Luzerne boro.	Luzerne	43.59	53.6	188	498	239	389	514	614	714	814
496	Center Hall boro.	Centre	8.86	53.6	188	446	291	441	566	666	766	866
497	Taylor twp.*	Fulton	8.38	53.6	188	520	217	367	492	592	692	792
498	Slatington boro.	Lehigh	35.18	53.6	187	640	98	248	373	473	573	673

499	Mansfield boro.	Tioga	14.37	53.7	188	491	246	396	521	621	721	821
500	Penn twp.	Huntingdon	7.07	53.7	188	562	175	325	450	550	650	750
501	Troutville boro.	Clearfield	1.56	53.8	188	654	83	233	358	458	558	658
502	Forkston twp.	Wyoming	2.93	53.8	189	1,018	....	....	....	93	193	293
503	Timblin boro.	Jefferson	2.63	54.0	189	365	371	521	646	746	846	946
504	Roseville boro.	Tioga	1.00	54.0	189	480	256	406	531	631	731	831
505	Port Clinton boro.	Schuylkill	1.89	54.0	189	508	228	378	503	603	703	803
506	Oswayo twp.	Potter	3.78	54.0	189	634	102	252	377	477	577	677
507	Wrightsville boro.	York	14.13	54.0	189	543	193	343	468	568	668	768
508	Jessup twp.	Susquehanna	5.27	54.1	190	473	262	412	537	637	737	837
509	Daisytown boro.	Cambria	2.83	54.1	189	509	227	377	502	602	702	802
510	Bratton twp.	Mifflin	6.00	54.3	190	444	291	441	566	666	766	866
511	Middle Creek twp.	Somerset	5.27	54.3	190	452	283	433	558	658	758	858
512	Swatara twp.	Dauphin	46.82	54.3	190	496	239	389	514	614	714	814
513	E. St. Clair twp.	Bedford	10.56	54.3	190	499	236	386	511	611	711	811
514	Sweden twp.	Potter	4.18	54.3	190	875	....	10	135	235	335	435
515	Clarkesville boro.	Greene	2.83	54.4	191	261	473	623	748	848	948	1,048
516	Rush twp.	Susquehanna	8.91	54.4	191	703	31	181	306	406	506	606
517	Southampton twp.	Somerset	5.34	54.5	191	433	301	451	576	676	776	876
518	Donegal twp.	Westmoreland	10.00	54.5	191	444	290	440	565	665	765	865
519	Catharine twp.	Blair	7.78	54.6	191	377	357	507	632	732	832	932
520	N. Franklin twp.*	Washington	34.19	54.6	191	444	290	440	565	665	765	865
521	Horton twp.	Elk	18.33	54.6	192	698	35	185	310	410	510	610
522	Sugar Grove twp.	Warren	10.72	54.9	192	620	113	263	388	488	588	688
523	Carroll twp.	Perry	8.49	54.9	192	549	184	334	459	559	659	759
524	Standing Stone twp.	Bradford	4.70	54.9	192	815	....	68	193	293	393	493
525	Bloom twp.	Clearfield	4.00	55.0	193	408	324	474	599	699	799	899
526	Smicksburg boro.	Indiana	1.53	55.0	193	725	7	157	282	382	482	582
527	Rye twp.	Perry	4.00	55.0	193	605	127	277	402	502	602	702
528	Slocum twp.	Luzerne	5.95	55.0	192	743	....	140	265	365	465	565
529	Preston twp.	Wayne	11.91	55.0	193	744	....	138	263	363	463	563
530	Metal twp.	Franklin	9.92	55.1	193	591	141	291	416	516	616	716
531	N. Huntingdon twp.	Westmoreland	84.56	55.2	193	276	456	606	731	831	931	1,031
532	Spring Brook twp.	Lackawanna	4.53	55.2	193	392	340	490	615	715	815	915
533	N. Alexandria boro.	Westmoreland	5.63	55.2	193	619	113	263	388	488	588	688
534	Chatham twp.	Tioga	7.70	55.2	194	780	....	101	226	326	426	526
535	E. Pine Grove twp.	Schuylkill	16.68	55.3	194	559	172	322	447	547	647	747
536	Fannett twp.	Franklin	14.08	55.3	194	614	117	267	392	492	592	692
537	Walker twp.	Centre	11.29	55.4	194	525	206	356	481	581	681	781
538	Noxen twp.	Wyoming	11.12	55.5	195	466	264	414	539	639	739	839
539	Columbus twp.*	Warren	14.55	55.5	194	574	157	307	432	532	632	732
540	Windsor twp.	York	13.66	55.6	195	382	348	498	623	723	823	923
541	Howard twp.	Centre	5.29	55.6	195	653	77	227	352	452	552	652
542	Clinton twp.	Wayne	18.64	55.7	195	432	298	448	573	673	773	873
543	Archbald boro.	Lackawanna	73.63	55.8	195	558	172	322	447	547	647	747
544	Lake twp.	Wayne	16.69	55.8	195	732	....	148	273	373	473	573
545	Mehoopany twp.	Wyoming	7.15	55.9	194	911	....	....	95	195	295	395
546	Perry twp.	Snyder	9.53	55.9	196	423	306	456	581	681	781	881
547	Youngsville boro.	Warren	19.23	55.9	196	516	213	363	488	588	688	788
548	Dunbar boro.	Fayette	9.90	55.9	196	527	202	352	477	577	677	777

* Joint School.—Data probably need further refinement.

TABLE L—Continued

Number of District Serially Arranged	District	County	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount per Teaching Unit Raised by a 3.5 Mill Tax	Present Aid per Teaching Unit	Added Aid per Teaching Unit Necessary to Equalize a Minimum Program of					
							$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11	12	13
549	Conneautville boro.	Crawford	10.57	$ 55.9	$ 196	$ 1,076	$	....	....	$ 28	$ 128	$ 228
550	Lausanne twp.	Carbon	1.00	56.0	196	480	249	$ 399	$ 524	624	724	824
551	Braintrim ind.	Wyoming	1.00	56.0	196	600	129	279	404	504	604	704
552	Upper Mahanoy twp.	Northumberland	7.80	56.3	197	531	197	347	472	572	672	772
553	Troy twp.*	Crawford	9.20	56.3	197	672	56	206	331	431	531	631
554	Penn Forest twp.	Carbon	2.47	56.3	197	577	151	301	426	526	626	726
555	L. Windsor twp.	York	19.65	56.4	198	425	302	452	577	677	777	877
556	Benner twp.	Centre	8.00	56.4	197	444	284	434	559	659	759	859
557	Mt. Holly Springs boro.	Cumberland	8.60	56.6	198	524	203	353	478	578	678	778
558	Lathrop twp.	Susquehanna	5.42	56.6	198	533	194	344	469	569	669	769
559	Juniata twp.	Huntingdon	2.38	56.7	199	898	....	....	103	203	303	403
560	Towanda boro.	Bradford	30.88	56.8	199	999	....	....	2	102	202	302
561	Port Allegheny boro.	McKean	19.84	56.9	199	670	56	206	331	431	531	631
562	Damascus twp.	Wayne	23.11	57.0	199	557	169	319	444	544	644	744
563	Elgin boro.	Erie	1.00	57.0	200	480	245	395	520	620	720	820
564	Donegal boro.	Westmoreland	1.00	57.0	200	480	245	395	520	620	720	820
565	Logan twp.	Clinton	5.00	57.0	199	564	162	312	437	537	637	737
566	Chapman twp.	Snyder	7.00	57.1	200	470	255	405	530	630	730	830
567	Wayne twp.	Schuylkill	11.41	57.1	200	481	244	394	519	619	719	819
568	Wells twp.	Bradford	6.36	57.1	200	780	....	95	220	320	420	520
569	Gamble twp.	Lycoming	3.73	57.1	200	809	....	66	191	291	391	491
570	Towanda twp.	Bradford	4.84	57.2	201	464	260	410	535	635	735	835
571	Falls Creek boro.	Jefferson	13.75	57.3	201	360	364	514	639	739	839	939
572	Emporium boro.	Cameron	23.91	57.3	200	593	132	282	407	507	607	707
573	Franklin twp.	Susquehanna	5.27	57.5	201	498	226	376	501	601	701	801
574	Triumph twp.	Warren	6.35	57.5	201	508	216	366	491	591	691	791
575	Wampum boro.	Lawrence	8.97	57.5	201	527	197	347	472	572	672	772
576	Fairmount twp.	Luzerne	8.86	57.6	201	438	286	436	561	661	761	861
577	S. Shenango twp.	Crawford	10.71	57.6	202	449	274	424	549	649	749	849
578	Franklin ind.	Carbon	9.27	57.6	201	533	191	341	466	566	666	766
579	Main twp.	Columbia	6.09	57.6	202	1,030	....	....	....	68	168	268
580	Benzette twp.	Elk	9.11	57.7	202	421	302	452	577	677	777	877
581	Grand Valley boro.	Warren	2.13	57.7	202	451	272	422	547	647	747	847
582	Swoyersville boro.	Luzerne	60.43	57.7	202	477	246	396	521	621	721	821
583	Patton boro.	Cambria	30.21	57.7	202	496	227	377	502	602	702	802
584	Nelson twp.	Tioga	3.92	57.7	202	633	90	240	365	465	565	665
585	Spring Creek twp.	Elk	6.62	57.7	202	1,189	....	....	....	....	9	109
586	Wayne twp.	Lawrence	22.58	57.9	203	372	350	500	625	725	825	925
587	Concord twp.	Butler	10.83	57.9	203	394	328	478	603	703	803	903
588	Edinburg ind.	Lawrence	2.40	57.9	203	423	299	449	574	674	774	874
589	Hallstead boro.	Susquehanna	10.63	57.9	203	531	191	341	466	566	666	766
590	E. Penn twp.	Carbon	9.53	58.0	203	542	180	330	455	555	655	755

591	Harmony twp.	Susquehanna	4.26	58.0	203	815	....	57	182	282	382	482
592	McIntyre twp.	Lycoming	6.71	58.1	202	830	....	43	168	268	368	468
593	Anthony twp.	Lycoming	5.00	58.2	204	422	299	449	574	674	774	874
594	Shippensburg twp.	Cumberland	7.09	58.3	204	305	416	566	691	791	891	991
595	Fishing Creek twp.	Columbia	8.37	58.3	204	501	220	370	495	595	695	795
596	Edinboro boro.	Erie	12.27	58.3	204	1,133	....	....	....	....	63	163
597	Annin twp.	McKean	5.31	58.4	204	707	14	164	289	389	489	589
598	Miners Mills boro.	Luzerne	38.39	58.5	205	333	387	537	662	762	862	962
599	Madison twp.	Lackawanna	5.00	58.6	205	437	283	433	558	658	758	858
600	Pine twp.	Mercer	12.00	58.7	205	467	253	403	528	628	728	828
601	S. Manheim twp.	Schuylkill	6.41	58.7	206	505	214	364	489	589	689	789
602	Ringtown boro.	Schuylkill	8.23	58.8	206	518	201	351	476	576	676	776
603	Price twp.	Monroe	2.21	58.8	206	792	....	77	202	302	402	502
604	Shippen twp.	Cameron	11.01	58.9	206	609	110	260	385	485	585	685
605	Petrolia boro.	Butler	2.93	59.0	207	409	309	459	584	684	784	884
606	Snyder twp.	Jefferson	16.96	59.0	207	402	316	466	591	691	791	891
607	Hopewell twp.	Cumberland	7.00	59.0	206	600	119	269	394	494	594	694
608	Fairview boro.	Erie	6.45	59.2	208	456	261	411	536	636	736	836
609	Wayne twp.	Crawford	11.26	59.2	207	468	250	400	525	625	725	825
610	Tidioute boro.	Warren	11.26	59.2	207	772	....	96	221	321	421	521
611	Avoca boro.	Luzerne	25.67	59.2	207	777	....	91	216	316	416	516
612	Vanderbilt boro.	Fayette	6.00	59.5	208	513	204	354	479	579	679	779
613	Waymart boro.	Wayne	7.92	59.5	208	539	178	328	453	553	653	753
614	Ligonier twp.	Westmoreland	30.79	59.6	208	413	304	454	579	679	779	879
615	Ridgebury twp.	Bradford	6.83	59.7	209	880	....	....	111	211	311	411
616	Carbondale twp.	Lackawanna	14.25	59.8	209	466	250	400	525	625	725	825
617	Delaware twp.*	Juniata	7.00	59.9	209	429	287	437	562	662	762	862
618	Mt. Jewett boro.	McKean	14.63	59.9	209	482	234	384	509	609	709	809
619	Oakland twp.	Susquehanna	3.38	60.0	210	684	31	181	306	406	506	606
620	Boggs twp.	Clearfield	12.98	60.0	210	403	312	462	587	687	787	887
621	Franklin twp.	Beaver	11.59	60.0	210	405	310	460	585	685	785	885
622	Union ind.	Crawford	1.00	60.0	210	408	307	457	582	682	782	882
623	Cassville boro.	Huntingdon	1.00	60.0	210	480	235	385	510	610	710	810
624	Choconut twp.	Susquehanna	3.40	60.0	210	656	59	209	334	434	534	634
625	Rural Valley boro.	Armstrong	10.48	60.1	210	593	122	272	397	497	597	697
626	Houtzdale boro.	Clearfield	14.43	60.2	211	412	302	452	577	677	777	877
627	Bethel twp.	Fulton	7.75	60.3	211	440	274	424	549	649	749	849
628	Manchester twp.	Wayne	7.81	60.3	211	556	158	308	433	533	633	733
629	Lanesboro boro.	Susquehanna	4.42	60.4	211	648	66	216	341	441	541	641
630	Genesee twp.	Potter	8.72	60.4	212	688	25	175	300	400	500	600
631	N. E. Madison twp.	Perry	5.43	60.4	212	505	208	358	483	583	683	783
632	Auburn twp.	Susquehanna	12.51	60.5	212	653	60	210	335	435	535	635
633	Pleasantville boro.	Venango	8.58	60.7	213	579	133	283	408	508	608	708
634	Pine twp.	Indiana	28.15	60.8	213	359	353	503	628	728	828	928
635	Wall boro.	Allegheny	15.93	60.8	213	402	310	460	585	685	785	885
636	Waterford boro.*	Erie	8.83	60.8	213	628	84	234	359	459	559	659
637	Sandy twp.	Clearfield	51.72	60.8	213	562	150	300	425	525	625	725
638	Herrick twp.	Bradford	4.75	60.9	213	820	....	42	167	267	367	467
639	Young twp.*	Indiana	35.41	61.0	214	356	355	505	630	730	830	930
640	Livermore boro.	Westmoreland	1.00	61.0	214	480	231	381	506	606	706	806

* Joint School.—Data probably need further refinement.

TABLE L—Continued

Number of District Serially Arranged	District	County	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount per Teaching Unit Raised by a 3.5 Mill Tax	Present Aid per Teaching Unit	Added Aid per Teaching Unit Necessary to Equalize a Minimum Program of					
							$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11	12	13
641	Sykesville boro.	Jefferson	25.61	$ 61.1	$ 214	$ 408	$ 303	$ 453	$ 578	$ 678	$ 778	$ 878
642	White Deer twp.	Union	12.73	61.1	214	424	287	437	562	662	762	862
643	Liverpool boro.	Perry	4.96	61.1	214	573	138	288	413	513	613	713
644	Marysville boro.	Perry	16.79	61.2	214	420	291	441	566	666	766	866
645	Marion twp.	Centre	5.00	61.2	214	437	274	424	549	649	749	849
646	Perry twp.	Jefferson	14.36	61.4	215	490	220	370	495	595	695	795
647	Greenfield twp.	Blair	20.97	61.4	215	504	206	356	481	581	681	781
648	Factoryville boro.	Wyoming	9.06	61.5	216	548	161	311	436	536	636	736
649	Bellwood boro.	Blair	24.72	61.5	215	488	222	372	497	597	697	797
650	E. Mead twp.	Crawford	6.33	61.6	216	485	224	374	499	599	699	799
651	Todd twp.	Fulton	3.49	61.6	215	490	220	370	495	595	695	795
652	Coudersport twp.	Potter	23.60	61.6	216	682	27	177	302	402	502	602
653	Winton boro.	Lackawanna	60.10	61.7	216	511	198	348	473	573	673	773
654	French Creek twp.	Venango	5.45	61.8	217	413	295	445	570	670	770	870
655	Spruce Hill twp.	Juniata	6.00	61.8	217	444	264	414	539	639	739	839
656	Bloomfield boro.	Perry	7.52	61.8	216	474	235	385	510	610	710	810
657	Athens twp.	Bradford	12.22	61.8	216	544	165	315	440	540	640	740
658	Mifflin boro.	Juniata	7.66	61.9	217	434	274	424	549	649	749	849
659	Saltsburg boro.	Indiana	13.50	61.9	216	489	220	370	495	595	695	795
660	Portland boro.	Northampton	6.69	61.9	217	520	188	338	463	563	663	763
661	E. Conemaugh boro.	Cambria	42.77	61.9	217	543	165	315	440	540	640	740
662	Mifflintown boro.	Juniata	12.72	62.0	218	403	304	454	579	679	779	879
663	Lymanville ind.	Susquehanna	1.00	62.0	217	408	300	450	575	675	775	875
664	W. Providence twp.	Bedford	15.64	62.0	217	422	286	436	561	661	761	861
665	E. Brady boro.	Clarion	19.14	62.0	217	482	226	376	501	601	701	801
666	Claysville boro.	Washington	13.16	62.0	217	546	162	312	437	537	637	737
667	Laflin boro.	Luzerne	5.27	62.0	217	577	131	281	406	506	606	706
668	Pinegrove twp.	Warren	15.53	62.1	218	596	111	261	386	486	586	686
669	Wysox twp.	Bradford	7.45	62.1	218	737	....	120	245	345	445	545
670	N. Shenango twp.	Crawford	8.46	62.1	217	864	....	....	119	219	319	419
671	E. Vandergrift boro.	Westmoreland	12.50	62.3	218	382	325	475	600	700	800	900
672	Mapleton boro.	Huntingdon	5.03	62.4	219	353	353	503	628	728	828	928
673	Export boro.	Westmoreland	19.56	62.4	218	369	338	488	613	713	813	913
674	Porter twp.	Clarion	16.33	62.4	219	483	223	373	498	598	698	798
675	Greenville twp.	Somerset	5.58	62.4	218	557	150	300	425	525	625	725
676	Jordon twp.	Northumberland	6.21	62.5	219	503	203	353	478	578	678	778
677	Dushore boro.	Sullivan	6.03	62.5	219	645	61	211	336	436	536	636
678	Tionesta twp.	Forest	4.45	62.5	219	736	....	120	245	345	445	545
679	Canton twp.	Bradford	8.38	62.5	219	808	....	48	173	273	373	473
680	Duncansville boro.	Blair	8.47	62.6	220	323	382	532	657	757	857	957
681	Centre twp.	Perry	8.00	62.6	219	438	268	418	543	643	743	843
682	Pinegrove boro.	Schuylkill	17.26	62.6	219	480	226	376	501	601	701	801

683	Granville twp.	Bradford	6.61	62.6	219	740	....	116	241	341	441	541
684	Millville boro.	Columbia	8.08	62.6	219	865	....	....	116	216	316	416
685	Northmoreland twp.	Wyoming	6.25	62.7	220	481	224	374	499	599	699	799
686	Greenfield twp.	Lackawanna	9.35	62.7	219	912	....	....	69	169	269	369
687	L. Towamensing twp.	Carbon	12.16	62.9	220	498	207	357	482	582	682	782
688	Pringle boro.	Luzerne	17.23	62.9	220	588	117	267	392	492	592	692
689	Plum twp.	Venango	7.35	62.9	220	711	....	144	269	369	469	569
690	Rush twp.	Schuylkill	10.54	63.0	221	403	301	451	576	676	776	876
691	Colorus twp.	York	18.18	63.0	220	466	239	389	514	614	714	814
692	Richland twp.	Venango	6.57	63.0	221	599	105	255	380	480	580	680
693	Fairfield boro.	Adams	4.19	63.0	221	564	140	290	415	515	615	715
694	Laporte twp.	Sullivan	3.00	63.0	220	740	....	115	240	340	440	540
695	Cumberland Valley twp.	Bedford	9.79	63.1	221	479	225	375	500	600	700	800
696	Polk boro.	Venango	4.76	63.2	221	450	254	404	529	629	729	829
697	Great Bend twp.	Susquehanna	5.90	63.2	221	645	59	209	334	434	534	634
698	Gregg twp.	Centre	17.11	63.2	221	818	....	36	161	261	361	461
699	Franklin twp.	Carbon	8.09	63.3	222	456	247	397	522	622	722	822
700	Spangler boro.	Cambria	22.21	63.3	222	507	196	346	471	571	671	771
701	Fayette twp.	Juniata	13.75	63.3	222	547	156	306	431	531	631	731
702	Perry twp.	Lawrence	8.33	63.6	223	435	267	417	542	642	742	842
703	Dorrance twp.	Luzerne	6.12	63.7	223	465	237	387	512	612	712	812
704	West twp.	Huntingdon	4.48	63.8	223	659	43	193	318	418	518	618
705	Oakdale boro.	Allegheny	18.08	63.8	224	534	167	317	442	542	642	742
706	Bellefonte boro.	Centre	36.56	63.8	223	569	133	283	408	508	608	708
707	Scott twp.	Wayne	6.41	63.8	223	831	....	21	146	246	346	446
708	Evansburg boro.	Butler	16.19	63.9	224	422	279	429	554	654	754	854
709	Riceville boro.	Crawford	1.00	64.0	224	480	221	371	496	596	696	796
710	W. Fallowfield twp.	Chester	11.89	64.2	223	770	....	82	207	307	407	507
711	Lebanon twp.	Wayne	4.00	64.3	225	285	415	565	690	790	890	990
712	Green twp.	Forest	4.85	64.3	225	659	41	191	316	416	516	616
713	Sayre boro.	Bradford	77.27	64.3	225	504	196	346	471	571	671	771
714	Emlenton boro.	Venango	11.27	64.6	226	482	217	367	492	592	692	792
715	Miller twp.	Huntingdon	2.29	64.6	226	646	53	203	328	428	528	628
716	Greenwood twp.	Columbia	10.18	64.6	226	494	205	355	480	580	680	780
717	Springfield twp.	Bucks	18.74	64.7	227	463	235	385	510	610	710	810
718	Creekside boro.	Indiana	3.63	64.7	228	508	189	339	464	564	664	764
719	College twp.	Centre	9.00	64.8	227	440	258	408	533	633	733	833
720	Avondale boro.	Chester	9.63	64.8	226	1,287	....	....	....	....	....	....
721	Montgomery twp.	Indiana	20.88	64.9	227	417	281	431	556	656	756	856
722	Carbon twp.	Huntingdon	5.55	64.9	227	567	131	281	406	506	606	706
723	Penn twp.	Centre	6.00	65.0	228	489	208	358	483	583	683	783
724	Victory twp.	Venango	2.29	65.1	228	559	138	288	413	513	613	713
725	Farmington twp.	Clarion	19.71	65.3	229	627	69	219	344	444	544	644
726	Clymer twp.	Tioga	6.75	65.3	229	856	....	....	115	215	315	415
727	Watts twp.	Perry	2.34	65.4	230	626	69	219	344	444	544	644
728	Dauphin boro.	Dauphin	5.34	65.4	229	566	130	280	405	505	605	705
729	Middle Smithfield twp.	Monroe	7.14	65.5	230	485	210	360	485	585	685	785
730	Pittston City	Luzerne	147.14	65.7	230	573	122	272	397	497	597	697
731	Litchfield twp.	Bradford	5.42	65.7	230	807	....	38	163	263	363	463
732	Tunkhannock twp.	Wyoming	8.00	65.8	230	462	233	383	508	608	708	808

* Joint School.—Data probably need further refinement.

TABLE L—Continued

Number of District Serially Arranged	District	County	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount per Teaching Unit Raised by a 3.5 Mill Tax	Present Aid per Teaching Unit	Added Aid per Teaching Unit Necessary to Equalize a Minimum Program of					
							$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11	12	13
733	Jackson twp.	Tioga	13.39	$ 65.8	$ 230	$ 672	$ 23	$ 173	$ 298	$ 398	$ 498	$ 598
734	Abbottstown boro.	Adams	4.31	65.9	231	562	132	282	407	507	607	707
735	Caernarvon twp.	Berks	9.08	66.2	231	398	296	446	571	671	771	871
736	Highspire boro.	Dauphin	17.60	66.2	232	440	253	403	528	628	728	828
737	Rockwood boro.	Somerset	14.31	66.2	232	482	211	361	486	586	686	786
738	Haines twp.	Centre	8.63	66.3	232	484	209	359	484	584	684	784
739	Cussewago twp.	Crawford	12.48	66.3	231	534	160	310	435	535	635	735
740	Freedom twp.	Blair	10.23	66.4	232	373	320	470	595	695	795	895
741	Pittsfield twp.	Warren	10.54	66.4	232	509	184	334	459	559	659	759
742	Kingston twp.	Luzerne	27.98	66.4	232	698	....	145	270	370	470	570
743	Harrisville ind.	Butler	7.91	66.5	233	491	201	351	476	576	676	776
744	Albany twp.	Berks	11.00	66.5	233	385	307	457	582	682	782	882
745	Hayfield boro.	Crawford	12.93	66.5	233	585	107	257	382	482	582	682
746	Akron boro.	Lancaster	6.51	66.5	233	618	74	224	349	449	549	649
747	Reade twp.	Cambria	28.31	66.5	233	525	167	317	442	542	642	742
748	Mohnton boro.	Berks	17.43	66.7	234	480	211	361	486	586	686	786
749	Elk twp.	Tioga	1.20	66.7	233	742	....	100	225	325	425	525
750	Whitaker boro.	Allegheny	13.51	66.8	234	409	282	432	557	657	757	857
751	Randolph twp.	Crawford	14.72	66.8	234	543	148	298	423	523	623	723
752	Ruscombmanor twp.	Berks	8.00	66.9	234	505	186	336	461	561	661	761
753	Antis twp.	Blair	24.09	67.0	235	387	303	453	578	678	778	878
754	E. Bethlehem twp.	Washington	47.46	67.0	235	435	255	405	530	630	730	830
755	New Centreville boro.	Somerset	1.00	67.0	234	480	211	361	486	586	686	786
756	Harmony twp.	Forest	7.66	67.0	234	671	20	170	295	395	495	595
757	New Columbus boro.	Luzerne	1.00	67.0	235	480	210	360	485	585	685	785
758	Ulster twp.	Bradford	3.25	67.1	235	787	....	53	178	278	378	478
759	Susquehanna twp.	Cambria	37.63	67.2	235	339	351	501	626	726	826	926
760	Middletown boro.	Dauphin	46.74	67.2	235	482	208	358	483	583	683	783
761	Wellersburg boro.	Somerset	1.89	67.2	235	540	150	300	425	525	625	725
762	Jackson twp.*	Northumberland	6.00	67.3	236	432	257	407	532	632	732	832
763	Paupack twp.	Wayne	3.43	67.3	236	627	62	212	337	437	537	637
764	New Freedom boro.	York	9.85	67.4	236	408	281	431	556	656	756	856
765	Black twp.	Somerset	10.18	67.4	236	456	233	383	508	608	708	808
766	Shrewsbury twp.	Lycoming	3.19	67.4	236	544	145	295	420	520	620	720
767	Dunmore boro.	Lackawanna	177.70	67.5	236	259	430	580	705	805	905	1,005
768	Moosic boro.	Lackawanna	35.71	67.5	236	431	258	408	533	633	733	833
769	Red Bank twp.	Armstrong	16.90	67.5	236	432	257	407	532	632	732	832
770	Westfield twp.	Tioga	7.33	67.7	237	445	243	393	518	618	718	818
771	Fayette City boro.	Fayette	13.53	67.7	237	487	201	351	476	576	676	776
772	Mercersburg boro.	Franklin	16.20	67.7	237	705	....	133	258	358	458	558
773	Cogan House twp.	Lycoming	6.00	67.8	237	490	198	348	473	573	673	773
774	Pleasant twp.	Warren	5.43	67.8	237	520	168	318	443	543	643	743

775	Middlebury twp.	Tioga	7.09	67.8	238	810	....	27	152	252	352	452
776	Gilberton boro.	Schuylkill	37.79	67.9	238	426	261	411	536	636	736	836
777	Worthville boro.	Jefferson	1.00	68.0	238	340	347	497	622	722	822	922
778	N. York boro.	York	17.80	68.0	238	414	273	423	548	648	748	848
779	L. Mifflin twp.	Cumberland	4.00	68.0	238	444	243	393	518	618	718	818
780	Sugar Creek ind.	Venango	1.00	68.0	238	480	207	357	482	582	682	782
781	Parsons boro.	Luzerne	51.10	68.1	238	565	122	272	397	497	597	697
782	Chalfont boro.	Allegheny	8.25	68.2	239	393	293	443	568	668	768	868
783	Scrubgrass twp.	Venango	6.00	68.2	239	408	278	428	553	653	753	853
784	Beaver twp.	Columbia	8.20	68.2	239	460	226	376	501	601	701	801
785	Lenox twp.	Susquehanna	8.55	68.2	238	680	7	157	282	382	482	582
786	Washington twp.	Lycoming	5.19	68.2	239	548	138	288	413	513	613	713
787	Brackenridge boro.*	Allegheny	46.68	68.3	239	389	297	447	572	672	772	872
788	Jackson twp.	Columbia	4.00	68.3	239	444	242	392	517	617	717	817
789	Salem twp.	Westmoreland	45.64	68.3	239	518	168	318	443	543	643	743
790	W. Newton boro.	Westmoreland	31.55	68.3	239	559	127	277	402	502	602	702
791	Gallitzin twp.	Cambria	12.06	68.4	239	436	250	400	525	625	725	825
792	Pike twp.*	Bradford	3.93	68.4	239	1,302	....	....	....	....	....	....
793	Paint boro.	Somerset	10.84	68.5	240	332	353	503	628	728	828	928
794	Montrose boro.	Susquehanna	17.26	68.5	239	675	11	161	286	386	486	586
795	Sparta Consol twp.*	Crawford	16.25	68.5	240	1,014	....	....	....	46	146	246
796	Northumberland boro.	Northumberland	37.75	68.6	240	504	181	331	456	556	656	756
797	S. Renovo boro.	Clinton	6.25	68.6	241	519	165	315	440	540	640	740
798	Selinsgrove boro.	Snyder	22.41	68.7	241	473	211	361	486	586	686	786
799	Schwenksville boro.*	Montgomery	6.74	68.8	241	541	143	293	418	518	618	718
800	Hookstown boro.	Beaver	1.00	69.0	241	408	276	426	551	651	751	851
801	Little Meadows boro.	Susquehanna	1.00	69.0	242	480	203	353	478	578	678	778
802	Wiconisco twp.	Dauphin	17.50	69.0	242	535	148	298	423	523	623	723
803	New Hanover twp.	Montgomery	9.00	69.1	242	367	316	466	591	691	791	891
804	Shenango twp.*	Lawrence	28.99	69.1	242	419	264	414	539	639	739	839
805	Allegheny twp.	Butler	6.06	69.1	242	440	243	393	518	618	718	818
806	Jackson twp.	Susquehanna	5.85	69.1	242	770	....	63	188	288	388	488
807	Hempfield twp.	Westmoreland	134.66	69.2	242	433	250	400	525	625	725	825
808	Duryea boro.	Luzerne	75.96	69.2	242	679	4	154	279	379	479	579
809	Washington twp.	Wyoming	4.49	69.3	242	599	84	234	359	459	559	659
810	Turbett twp.	Juniata	5.00	69.4	243	437	245	395	520	620	720	820
811	Marietta boro.	Lancaster	12.84	69.5	243	571	111	261	386	486	586	686
812	Madison twp.	Perry	7.00	69.6	244	449	232	382	507	607	707	807
813	Union twp.	Snyder	7.96	69.6	244	473	208	358	483	583	683	783
814	Marion twp.	Butler	8.80	69.8	244	396	285	435	560	660	760	860
815	Mahoning twp.	Lawrence	26.23	69.8	244	387	294	444	569	669	769	869
816	Avonmore boro.	Westmoreland	13.07	69.8	244	436	245	395	520	620	720	820
817	Upper Augusta twp.	Northumberland	11.74	69.8	244	727	....	104	229	329	429	529
818	Cherry Valley boro.	Butler	1.00	70.0	245	340	340	490	615	715	815	915
819	Fairview boro.	Butler	1.00	70.0	245	400	280	430	555	655	755	855
820	Mill Creek twp.	Lycoming	3.00	70.0	245	432	248	398	523	623	723	823
821	Bloomfield twp.	Bedford	5.10	70.0	245	453	227	377	502	602	702	802
822	Mahantongo twp.	Schuylkill	6.03	70.0	245	454	226	376	501	601	701	801
823	Millerstown boro.	Butler	9.23	70.1	245	434	246	396	521	621	721	821
824	Dallas boro.	Luzerne	7.13	70.1	246	325	354	504	629	729	829	929

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TABLE L—Continued

Number of District Serially Arranged	District	County	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount per Teaching Unit Raised by a 3.5 Mill Tax	Present Aid per Teaching Unit	Added Aid per Teaching Unit Necessary to Equalize a Minimum Program of					
							$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11	12	13
825	Locust twp.	Columbia	13.06	$ 70.1	$ 245	$ 480	$ 200	$ 350	$ 475	$ 575	$ 675	$ 775
826	Catawissa boro.	Columbia	15.34	70.1	246	556	123	273	398	498	598	698
827	Franklin twp.	Columbia	4.00	70.3	246	462	217	367	492	592	692	792
828	Penn twp.	Clearfield	7.06	70.3	246	483	196	346	471	571	671	771
829	Bedford boro.	Bedford	25.04	70.4	247	581	97	247	372	472	572	672
830	State College boro.	Centre	31.63	70.4	246	529	150	300	425	525	625	725
831	Liberty twp.	Montour	6.60	70.5	247	427	251	401	526	626	726	826
832	Gregg twp.	Union	7.09	70.5	247	502	176	326	451	551	651	751
833	Beale twp.	Juniata	4.72	70.6	247	624	54	204	329	429	529	629
834	Clinton twp.	Lycoming	8.93	70.7	248	435	242	392	517	617	717	817
835	Collegeville boro.	Montgomery	13.03	70.7	247	573	105	255	380	480	580	680
836	Dickson City boro.	Lackawanna	79.25	70.8	248	294	383	533	658	758	858	958
837	Moscow boro.	Lackawanna	9.61	70.8	248	418	259	409	534	634	734	834
838	Duncannon boro.	Perry	14.11	70.9	248	538	139	289	414	514	614	714
839	Forks twp.	Sullivan	4.00	71.0	249	508	168	318	443	543	643	743
840	Meyersdale boro.	Somerset	35.22	71.0	249	519	157	307	432	532	632	732
841	Paint twp.	Northumberland	9.71	71.1	249	602	74	224	349	449	549	649
842	Homer City boro.	Indiana	23.05	71.1	249	473	203	353	478	578	678	778
843	Braintrim twp.	Wyoming	2.18	71.1	249	910	....	....	41	141	241	341
844	Middletown twp.	Susquehanna	3.66	71.3	250	664	11	161	286	386	486	586
845	Porter twp.	Clinton	8.20	71.3	250	478	197	347	472	572	672	772
846	E. Huntingdon twp.	Westmoreland	52.85	71.4	250	578	97	247	372	472	572	672
847	Irvona boro.*	Clearfield	8.47	71.4	250	489	186	336	461	561	661	761
848	Bell twp.	Jefferson	10.51	71.5	250	433	242	392	517	617	717	817
849	Mt. Union boro.	Huntingdon	41.58	71.7	251	424	250	400	525	625	725	825
850	Henry Clay twp.	Fayette	11.00	71.7	251	446	228	378	503	603	703	803
851	Banks twp.	Indiana	12.71	71.8	251	422	252	402	527	627	727	827
852	Moreland twp.	Lycoming	6.08	71.9	251	472	202	352	477	577	677	777
853	Washington twp.	Snyder	6.27	71.9	251	477	197	347	472	572	672	772
854	Nicholson boro.	Wyoming	11.03	72.0	252	526	147	297	422	522	622	722
855	Porter twp.	Jefferson	5.00	72.0	252	437	236	386	511	611	711	811
856	Summerhill boro.	Cambria	6.13	72.1	252	428	245	395	520	620	720	820
857	Seward boro.	Westmoreland	7.06	72.2	253	387	285	435	560	660	760	860
858	Haycock twp.	Bucks	5.00	72.2	253	452	220	370	495	595	695	795
859	Pymatuning twp.	Mercer	9.88	72.2	253	495	177	327	452	552	652	752
860	Kimmel twp.	Bedford	6.00	72.2	252	511	162	312	437	537	637	737
861	Wells twp.	Fulton	4.85	72.4	254	435	236	386	511	611	711	811
862	Brockwayville boro.	Jefferson	24.43	72.5	254	400	271	421	546	646	746	846
863	Jamestown boro.	Mercer	8.35	72.5	254	566	105	255	380	480	580	680
864	Stoneboro boro.	Mercer	12.25	72.6	254	543	128	278	403	503	603	703
865	Franklin twp.	Butler	6.00	72.7	254	340	331	481	606	706	806	906
866	Berwick boro.	Columbia	116.59	72.7	254	540	131	281	406	506	606	706

867	Columbia twp.	Bradford	8.12	72.8	254	759	....	62	187	287	387	487
868	Buffington twp.	Indiana	21.08	73.1	256	417	252	402	527	627	727	827
869	Warwick twp.	Chester	9.79	73.1	256	581	88	238	363	463	563	663
870	Perry twp.	Clarion	11.56	73.1	256	599	70	220	345	445	545	645
871	Hulmeville boro.*	Bucks	4.33	73.2	257	624	44	194	319	419	519	619
872	Oakland twp.	Butler	7.00	73.3	256	439	230	380	505	605	705	805
873	Lancaster twp.	Butler	7.00	73.3	257	449	219	369	494	594	694	794
874	W. Salem twp.	Mercer	14.10	73.4	257	413	255	405	530	630	730	830
875	Gratz boro.	Dauphin	4.71	73.5	257	573	95	245	370	470	570	670
876	Muncy boro.	Lycoming	20.24	73.5	257	549	119	269	394	494	594	694
877	W. Warsaw ind.	Jefferson	4.05	73.6	258	664	3	153	278	378	478	578
878	Sandy Creek twp.*	Mercer	3.33	73.6	258	962	....	....	....	100	200	300
879	Sheffield twp.	Warren	32.21	73.6	258	673	....	144	269	369	469	569
880	Manor boro.	Westmoreland	10.23	73.8	258	581	86	236	361	461	561	661
881	Berlin twp.	Wayne	8.00	73.8	258	588	79	229	354	454	554	654
882	Lehigh twp.	Carbon	2.11	73.9	259	455	211	361	486	586	686	786
883	Limestone twp.	Warren	3.60	73.9	259	924	....	....	17	117	217	317
884	Centre twp.	Snyder	6.00	74.0	259	444	222	372	497	597	697	797
885	Brady twp.	Lycoming	3.00	74.0	259	480	186	336	461	561	661	761
886	Buck twp.	Luzerne	1.00	74.0	259	480	186	336	461	561	661	761
887	Berlin boro.	Somerset	15.92	74.0	259	536	130	280	405	505	605	705
888	Shesequin twp.	Bradford	6.90	74.0	259	844	....	....	97	197	297	397
889	Cressona boro.	Schuylkill	13.32	74.1	260	324	341	491	616	716	816	916
890	Freemansburg boro.	Northampton	12.92	74.3	260	435	230	380	505	605	705	805
891	Patterson ind.	Blair	2.00	74.5	261	480	184	334	459	559	659	759
892	Spring Grove boro.	York	11.08	74.5	261	524	140	290	415	515	615	715
893	Hopewell twp.	Beaver	21.05	74.6	261	319	345	495	620	720	820	920
894	Cowanshannock twp.	Armstrong	47.59	74.6	261	466	198	348	473	573	673	773
895	Snake Spring twp.	Bedford	6.00	74.7	261	370	294	444	569	669	769	869
896	Drumore twp.	Lancaster	11.20	74.7	262	530	133	283	408	508	608	708
897	New Galilee boro.	Beaver	3.13	74.8	262	414	249	399	524	624	724	824
898	W. Hemlock twp.	Montour	2.27	74.9	262	553	110	260	385	485	585	685
899	Mt. Carmel boro.	Northumberland	93.33	75.0	262	251	412	562	687	787	887	987
900	Roaring Creek twp.	Columbia	5.20	75.0	263	462	200	350	475	575	675	775
901	Rainsburg boro.	Bedford	1.00	75.0	262	480	183	333	458	558	658	758
902	Shelocta boro.	Indiana	1.00	75.0	263	480	182	332	457	557	657	757
903	S. Canaan twp.	Wayne	8.40	75.0	263	480	182	332	457	557	657	757
904	Glade twp.	Warren	7.23	75.0	262	489	174	324	449	549	649	749
905	Jackson twp.	Dauphin	7.00	75.0	262	517	146	296	421	521	621	721
906	Lowhill twp.	Lehigh	7.00	75.1	263	449	213	363	488	588	688	788
907	Wheatfield twp.	Perry	4.50	75.1	263	632	30	180	305	405	505	605
908	Independence twp.	Beaver	5.43	75.1	263	523	139	289	414	514	614	714
909	Centre twp.	Indiana	53.17	75.2	263	255	407	557	682	782	882	982
910	L. Chanceford twp.	York	15.44	75.2	263	510	152	302	427	527	627	727
911	Heath twp.	Jefferson	2.59	75.3	264	587	74	224	349	449	549	649
912	Stockdale boro.	Washington	5.66	75.4	264	424	237	387	512	612	712	812
913	Kidder twp.	Carbon	3.62	75.4	264	590	71	221	346	446	546	646
914	Madison twp.	Armstrong	13.65	75.5	264	491	170	320	445	545	645	745
915	New Milford twp.	Susquehanna	8.54	75.5	264	522	139	289	414	514	614	714
916	Green twp.	Indiana	53.02	75.6	264	391	270	420	545	645	745	845

* Joint School.—Data probably need further refinement.

TABLE L—Continued

Number of District Serially Arranged	District	County	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount per Teaching Unit Raised by a 3.5 Mill Tax	Present Aid per Teaching Unit	Added Aid per Teaching Unit Necessary to Equalize a Minimum Program of					
							$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11	12	13
917	Gibson twp.	Susquehanna	7.02	$ 75.6	$ 265	$ 801	....	$ 9	$ 134	$ 234	$ 334	$ 434
918	Keating twp.	McKean	19.62	75.7	265	441	$ 219	369	494	594	694	794
919	Bentleyville boro.	Washington	34.64	75.7	265	486	174	324	449	549	649	749
920	Halifax twp.	Dauphin	9.32	75.8	265	477	183	333	458	558	658	758
921	Blakely boro.	Lackawanna	54.70	75.9	265	619	41	191	316	416	516	616
922	Napier twp.*	Bedford	10.93	76.1	266	574	85	235	360	460	560	660
923	Black Creek twp.	Luzerne	17.44	76.1	266	504	155	305	430	530	630	730
924	Franklin twp.	Huntingdon	5.00	76.2	267	437	221	371	496	596	696	796
925	Weisenberg twp.	Lehigh	12.00	76.3	267	452	206	356	481	581	681	781
926	Granville twp.	Mifflin	23.13	76.4	268	440	217	367	492	592	692	792
927	Grampian boro.	Clearfield	3.81	76.4	268	466	191	341	466	566	666	766
928	Mahoning twp.	Armstrong	19.12	76.5	267	436	222	372	497	597	697	797
929	Oregon twp.	Wayne	4.00	76.5	268	546	111	261	386	486	586	686
930	Liverpool twp.	Perry	5.37	76.5	268	557	100	250	375	475	575	675
931	Eaton twp.	Wyoming	6.45	76.6	268	507	150	300	425	525	625	725
932	Glen Rock boro.	York	9.48	76.6	268	573	84	234	359	459	559	659
933	Mifflinburg boro.	Union	14.91	76.6	268	576	81	231	356	456	556	656
934	E. Fairfield twp.	Crawford	4.11	76.6	268	469	188	338	463	563	663	763
935	Chestnut Hill twp.	Monroe	11.57	76.7	268	675	....	132	257	357	457	557
936	Richwood twp.	Crawford	10.98	76.7	268	743	....	64	189	289	389	489
937	Liberty twp.	Tioga	7.88	76.9	269	494	162	312	437	537	637	737
938	Washingtonville boro.	Montour	1.00	77.0	270	400	255	405	530	630	730	830
939	Yorkana boro.	York	1.00	77.0	270	480	175	325	450	550	650	750
940	Pine Creek twp.	Jefferson	9.04	77.2	270	347	308	458	583	683	783	883
941	Chanceford twp.	York	18.00	77.2	270	448	207	357	482	582	682	782
942	Uniondale boro.	Susquehanna	3.16	77.2	270	526	129	279	404	504	604	704
943	Salem twp.	Wayne	8.96	77.3	271	545	109	259	384	484	584	684
944	White Mills ind.	Wayne	4.23	77.3	271	549	105	255	380	480	580	680
945	Summerhill twp.	Crawford	8.87	77.3	271	584	70	220	345	445	545	645
946	Bridgewater twp.	Susquehanna	10.82	77.4	271	554	100	250	375	475	575	675
947	Findley twp.	Mercer	8.14	77.4	271	448	206	356	481	581	681	781
948	Clinton twp.	Wyoming	4.00	77.5	271	462	192	342	467	567	667	767
949	Salem twp.	Luzerne	12.20	77.5	271	589	65	215	340	440	540	640
950	Gibson Grove ind.	Cameron	2.75	77.5	271	1,390	....	....	....	....	....	....
951	W. Chillisquaque twp.	Northumberland	8.61	77.7	272	636	17	167	292	392	492	592
952	Swatara twp.	Lebanon	8.34	77.7	272	477	176	326	451	551	651	751
953	Earl twp.	Berks	5.21	77.7	272	502	151	301	426	526	626	726
954	Harrison twp.	Potter	10.35	77.7	272	715	....	88	213	313	413	513
955	Warren twp.	Franklin	4.07	77.9	273	436	216	366	491	591	691	791
956	Ringgold twp.	Jefferson	8.00	78.0	273	343	309	459	584	684	784	884
957	Markleysburg boro.	Fayette	1.00	78.0	273	480	172	322	447	547	647	747
958	Jackson twp.	Lycoming	3.25	78.2	273	557	95	245	370	470	570	670

959	Jersey Shore boro.	Lycoming	46.28	78.3	273	537	115	265	390	490	590	690
960	Rockefeller twp.	Northumberland	8.00	78.4	274	453	198	348	473	573	673	773
961	Adams twp.	Cambria	63.03	78.5	275	362	288	438	563	663	763	863
962	Orwigsburg boro.	Schuylkill	14.18	78.6	274	556	95	245	370	470	570	670
963	Washington twp.	Armstrong	8.00	78.6	275	444	206	356	481	581	681	781
964	Jefferson twp.	Mercer	9.20	78.6	275	448	202	352	477	577	677	777
965	Howe twp.	Forest	7.38	78.6	275	699	....	101	226	326	426	526
966	Bald Eagle twp.	Clinton	6.15	79.0	277	572	76	226	351	451	551	651
967	W. Middletown boro.	Washington	2.00	79.0	277	444	204	354	479	579	679	779
968	Jackson twp.	Butler	10.25	79.1	277	355	293	443	568	668	768	868
969	Croyle twp.	Cambria	30.91	79.1	277	411	237	387	512	612	712	812
970	Clay twp.*	Butler	9.48	79.1	277	553	95	245	370	470	570	670
971	S. Fayette twp.	Allegheny	65.84	79.2	277	222	426	576	701	801	901	1,001
972	Woodward twp.	Lycoming	5.33	79.2	277	447	201	351	476	576	676	776
973	Washington twp.	York	11.00	79.2	277	467	181	331	456	556	656	756
974	Shade twp.	Somerset	52.30	79.3	278	343	304	454	579	679	779	879
975	Madison twp.	Columbia	9.02	79.3	277	525	123	273	398	498	598	698
976	Mill Hall boro.	Clinton	11.40	79.4	278	563	84	234	359	459	559	659
977	W. Abington twp.	Lackawanna	2.00	79.5	279	408	238	388	513	613	713	813
978	Eldred twp.	Schuylkill	9.28	79.5	278	450	197	347	472	572	672	772
979	Carbondale city	Lackawanna	144.39	79.6	279	534	112	262	387	487	587	687
980	West Grove boro.	Chester	13.11	79.6	278	585	62	212	337	437	537	637
981	West Alexander boro.	Washington	4.96	79.6	279	593	53	203	328	428	528	628
982	Lurgan twp.	Franklin	8.09	79.6	279	501	145	295	420	520	620	720
983	Hemlock twp.	Columbia	6.67	79.6	279	685	....	111	236	336	436	536
984	Hellam boro.	York	5.75	79.7	279	505	141	291	416	516	616	716
985	Linesville boro.*	Crawford	11.22	79.7	279	608	38	188	313	413	513	613
986	Washington twp.	Cambria	11.38	79.7	279	384	262	412	537	637	737	837
987	Walker twp.	Huntingdon	4.20	79.8	279	548	98	248	373	473	573	673
988	Nanty-Glo boro.	Cambria	42.68	79.8	279	590	56	206	331	431	531	631
989	Mill Creek twp.	Mercer	5.34	79.8	279	458	188	338	463	563	663	763
990	Robeson twp.	Berks	17.90	79.8	279	489	157	307	432	532	632	732
991	E. McKeesport boro.	Allegheny	19.77	79.9	280	408	237	387	512	612	712	812
992	Venango twp.	Butler	9.45	80.0	280	468	177	327	452	552	652	752
993	Cooper twp.	Montour	2.00	80.0	280	400	245	395	520	620	720	820
994	Shanksville boro.	Somerset	2.00	80.0	280	480	165	315	440	540	640	740
995	Portage twp.	Cameron	.60	80.0	280	3,597	....	....	....	....	....	....
996	Jefferson twp.	Berks	6.47	80.1	280	442	203	353	478	578	678	778
997	Canoe ind.	Indiana	8.60	80.1	280	467	178	328	453	553	653	753
998	Stewartstown boro.	York	8.75	80.1	281	506	138	288	413	513	613	713
999	Springdale twp.	Allegheny	10.74	80.2	281	406	238	388	513	613	713	813
1000	Elk Lick twp.	Somerset	19.41	80.2	281	497	147	297	422	522	622	722
1001	Dale boro.	Cambria	27.19	80.4	281	387	257	407	532	632	732	832
1002	Quincy twp.	Franklin	26.44	80.4	281	475	169	319	444	544	644	744
1003	Madison twp.	Westmoreland	2.05	80.5	282	398	245	395	520	620	720	820
1004	Platea boro.	Erie	2.10	80.5	281	423	221	371	496	596	696	796
1005	Oakland twp.	Venango	7.99	80.6	282	619	24	174	299	399	499	599
1006	DuBoistown boro.	Lycoming	4.74	80.6	280	458	187	337	462	562	662	762
1007	Felton boro.	York	2.33	80.7	282	412	231	381	506	606	706	806
1008	Tower City boro.	Schuylkill	19.71	80.7	282	423	220	370	495	595	695	795

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TABLE L—Continued

Number of District Serially Arranged	District	County	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount per Teaching Unit Raised by a 3.5 Mill Tax	Present Aid per Teaching Unit	Added Aid per Teaching Unit Necessary to Equalize a Minimum Program of					
							$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11	12	13
1009	Washington twp.	Northumberland	5.00	$ 80.8	$ 283	$ 422	$ 220	$ 370	$ 495	$ 595	$ 695	$ 795
1010	Tunkhannock twp.	Monroe	2.09	80.9	283	689	....	103	228	328	428	528
1011	Sergeant twp.	McKean	7.04	81.0	284	463	178	328	453	553	653	753
1012	Jackson Center boro.	Mercer	2.00	81.0	284	480	161	311	436	536	636	736
1013	Newburg boro.	Cumberland	1.00	81.0	284	480	161	311	436	536	636	736
1014	Salem twp.	Mercer	4.21	81.0	284	503	138	288	413	513	613	713
1015	Brady's Bend twp.	Armstrong	14.51	81.0	284	508	133	283	408	508	608	708
1016	New Lebanon boro.	Mercer	1.00	81.0	284	510	131	281	406	506	606	706
1017	Saegertown boro.	Crawford	7.39	81.1	284	566	75	225	350	450	550	650
1018	Beaver Meadows boro.	Carbon	10.63	81.2	284	333	308	458	583	683	783	883
1019	Pine Creek twp.	Clinton	8.33	81.2	284	552	89	239	364	464	564	664
1020	Gaskill twp.	Jefferson	6.00	81.3	285	340	300	450	575	675	775	875
1021	Concord twp.	Erie	8.63	81.3	285	507	133	283	408	508	608	708
1022	Fairview twp.	Butler	11.91	81.4	285	419	221	371	496	596	696	796
1023	Benton twp.	Columbia	7.00	81.4	285	470	170	320	445	545	645	745
1024	Pike twp.	Berks	5.26	81.4	285	480	160	310	435	535	635	735
1025	Burrell twp.	Armstrong	7.36	81.9	287	435	203	353	478	578	678	778
1026	Terre Hill boro.	Lancaster	6.51	81.9	287	655	....	133	258	358	458	558
1027	Martinsburg boro.	Blair	8.59	82.0	287	390	248	398	523	623	723	823
1028	Mead twp.	Warren	10.18	82.0	287	403	235	385	510	610	710	810
1029	Lycoming twp.	Lycoming	5.06	82.0	287	432	206	356	481	581	681	781
1030	Elizabethville boro.	Dauphin	10.06	82.0	287	494	144	294	419	519	619	719
1031	Washington twp.	Erie	14.82	82.1	287	534	104	254	379	479	579	679
1032	N. Woodbury twp.*	Blair	19.42	82.1	287	461	177	327	452	552	652	752
1033	E. Chillisquaque twp.	Northumberland	5.72	82.2	288	652	....	135	260	360	460	560
1034	Adams twp.	Snyder	4.37	82.2	287	617	21	171	296	396	496	596
1035	Springfield twp.	Bradford	7.57	82.2	287	705	....	83	208	308	408	508
1036	Derry twp.	Westmoreland	102.72	82.3	288	291	346	496	621	721	821	921
1037	E. Hopewell twp.	York	7.13	82.3	288	524	113	263	388	488	588	688
1038	Highland twp.	Elk	20.92	82.3	288	574	63	213	338	438	538	638
1039	Covington twp.	Clearfield	4.63	82.3	288	592	45	195	320	420	520	620
1040	Dyberry twp.	Wayne	5.36	82.3	288	521	116	266	391	491	591	691
1041	Grant twp.	Indiana	9.37	82.5	289	413	223	373	498	598	698	798
1042	Hummelstown boro.	Dauphin	21.97	82.5	289	567	69	219	344	444	544	644
1043	E. Cocalico twp.	Lancaster	16.66	82.5	289	697	....	89	214	314	414	514
1044	E. Hanover twp.	Lebanon	11.00	82.6	290	447	188	338	463	563	663	763
1045	Dalton boro.	Lackawanna	9.29	82.8	290	381	254	404	529	629	729	829
1046	Valencia boro.	Butler	2.05	82.9	290	332	303	453	578	678	778	878
1047	Hickory twp.	Lawrence	18.59	82.9	290	487	148	298	423	523	623	723
1048	Wayne twp.	Erie	9.96	83.0	290	550	85	235	360	460	560	660
1049	Alburtis boro.	Lehigh	5.33	83.1	291	376	258	408	533	633	733	833
1050	Sugar Grove twp.	Mercer	4.35	83.2	291	559	75	225	350	450	550	650

1051	Jermyn twp.	Lackawanna	25.96	83.2	291	465	169	319	444	544	644	744
1052	Aliquippa boro.	Beaver	27.19	83.2	291	470	164	314	439	539	639	739
1053	Overton twp.	Bradford	1.20	83.3	292	1,426	....	....	....	....	....	....
1054	Auburn boro.	Schuylkill	7.04	83.4	292	406	227	377	502	602	702	802
1055	Elizabeth boro.	Allegheny	29.83	83.4	292	524	109	259	384	484	584	684
1056	Mars boro.	Butler	18.13	83.5	292	544	89	239	364	464	564	664
1057	Beaver twp.	Jefferson	8.20	83.7	293	413	219	369	494	594	694	794
1058	Conway boro.	Beaver	13.72	83.7	293	494	138	288	413	513	613	713
1059	Scott twp.	Lackawanna	10.30	83.7	293	502	130	280	405	505	605	705
1060	Union twp.	Crawford	3.81	83.7	293	713	....	69	194	294	394	494
1061	Lewistown boro.	Mifflin	94.74	83.8	293	335	297	447	572	672	772	872
1062	Hanover twp.	Beaver	9.52	83.8	293	519	113	263	388	488	588	688
1063	Nescopeck twp.	Luzerne	4.00	83.8	293	480	152	302	427	527	627	727
1064	N. Heidelberg twp.	Berks	5.00	83.8	293	480	152	302	427	527	627	727
1065	Mt. Wolf boro.	York	4.84	83.9	293	372	260	410	535	635	735	835
1066	Brady twp.	Butler	4.01	84.0	294	434	197	347	472	572	672	772
1067	Menallen twp.	Adams	11.56	84.0	292	500	133	283	408	508	608	708
1068	Dunstable twp.	Clinton	2.32	84.1	294	625	6	156	281	381	481	581
1069	Limerick twp.	Montgomery	16.28	84.1	294	497	134	284	409	509	609	709
1070	Palmyra twp.	Wayne	3.27	84.1	295	648	....	132	257	357	457	557
1071	Wallaceton boro.	Clearfield	2.35	84.3	295	408	222	372	497	597	697	797
1072	Watsontown boro.	Northumberland	16.62	84.3	295	626	4	154	279	379	479	579
1073	Addison twp.	Somerset	10.90	84.3	295	470	160	310	435	535	635	735
1074	Jenner twp.	Somerset	36.93	84.3	295	476	154	304	429	529	629	729
1075	Jackson twp.	Perry	5.33	84.4	296	540	89	239	364	464	564	664
1076	Smith twp.*	Washington	74.55	84.4	295	641	....	139	264	364	464	564
1077	Callery boro.	Butler	2.45	84.5	296	362	267	417	542	642	742	842
1078	Deer Creek twp.	Mercer	3.43	84.5	296	489	140	290	415	515	615	715
1079	Beaver twp.	Crawford	8.37	84.6	296	781	....	....	123	223	323	423
1080	Milford twp.	Juniata	7.00	84.7	297	457	171	321	446	546	646	746
1081	Curtin twp.	Centre	5.35	84.7	297	462	166	316	441	541	641	741
1082	Miles twp.	Centre	9.99	84.8	296	619	10	160	285	385	485	585
1083	Burgettstown boro.*	Washington	26.22	84.9	297	196	432	582	707	807	907	1,007
1084	W. Fairview boro.	Cumberland	10.43	85.0	298	517	110	260	385	485	585	685
1085	Burnham boro.	Mifflin	22.98	85.0	298	549	78	228	353	453	553	653
1086	Belle Vernon boro.	Fayette	23.44	85.1	298	411	216	366	491	591	691	791
1087	New Vernon twp.	Mercer	3.97	85.1	298	557	70	220	345	445	545	645
1088	Bushkill twp.	Northampton	11.00	85.1	298	473	154	304	429	529	629	729
1089	Ferguson twp.	Centre	12.78	85.1	298	478	149	299	424	524	624	724
1090	Beaver twp.	Clarion	10.00	85.1	298	498	129	279	404	504	604	704
1091	Elk twp.	Warren	4.63	85.1	298	720	....	57	182	282	382	482
1092	L. Milford twp.	Lehigh	10.21	85.2	298	455	172	322	447	547	647	747
1093	Spruce Creek twp.	Huntingdon	3.92	85.2	298	636	....	141	266	366	466	566
1094	Charleroi boro.	Washington	111.44	85.3	299	286	340	490	615	715	815	915
1095	Cleveland twp.	Columbia	6.00	85.3	299	403	223	373	498	598	698	798
1096	N. Manheim twp.	Schuylkill	9.00	85.4	299	464	162	312	437	537	637	737
1097	Curllsville boro.	Clarion	1.45	85.5	299	662	....	114	239	339	439	539
1098	W. Brunswick twp.	Schuylkill	8.81	85.6	300	513	112	262	387	487	587	687
1099	Rockland twp.	Berks	7.00	85.6	300	498	127	277	402	502	602	702
1100	Rose twp.	Jefferson	8.35	85.7	300	340	285	435	560	660	760	860

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TABLE L—Continued

Number of District Serially Arranged	District	County	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount per Teaching Unit Raised by a 3.5 Mill Tax	Present Aid per Teaching Unit	Added Aid per Teaching Unit Necessary to Equalize a Minimum Program of					
							$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11	12	13
1101	Union twp.	Lebanon	11.67	$ 85.7	$ 300	$ 463	$ 162	$ 312	$ 437	$ 537	$ 637	$ 737
1102	Portage twp.	Cambria	39.67	85.7	300	663	....	112	237	337	437	537
1103	Lehigh twp.	Northampton	19.71	85.8	300	551	74	224	349	449	549	649
1104	Chester Hill boro.	Clearfield	4.81	85.9	301	295	329	479	604	704	804	904
1105	Ephrata boro.	Lancaster	31.97	85.9	301	437	187	337	462	562	662	762
1106	Henderson twp.	Jefferson	15.10	86.0	301	355	269	419	544	644	744	844
1107	Walnutport boro.	Northampton	5.85	86.0	301	554	70	220	345	445	545	645
1108	Cross Roads boro.	York	1.00	86.0	301	480	144	294	419	519	619	719
1109	Dillsburg boro.	York	9.06	86.1	301	522	102	252	377	477	577	677
1110	Fairfield twp.	Crawford	5.40	86.1	301	543	81	231	356	456	556	656
1111	Warrington twp.	York	9.00	86.2	302	478	145	295	420	520	620	720
1112	Cherry twp.	Butler	7.00	86.3	302	349	274	424	549	649	749	849
1113	N. Union twp.	Schuylkill	9.70	86.3	302	539	84	234	359	459	559	659
1114	Steuben boro.*	Crawford	4.51	86.3	302	704	....	69	194	294	394	494
1115	King twp.	Bedford	3.83	86.4	303	505	117	267	392	492	592	692
1116	Nockamixon twp.	Bucks	9.38	86.5	303	426	196	346	471	571	671	771
1117	Lewis twp.	Union	8.12	86.5	303	468	154	304	429	529	629	729
1118	Manor twp.	Armstrong	21.40	86.6	303	399	223	373	498	598	698	798
1119	Summerhill twp.	Cambria	43.04	86.6	303	538	84	234	359	459	559	659
1120	Lewis Run boro.	McKean	5.97	86.6	303	439	183	333	458	558	658	758
1121	Nanticoke boro.	Luzerne	186.38	86.7	303	581	41	191	316	416	516	616
1122	Penn twp.	Berks	8.85	86.7	303	618	4	154	279	379	479	579
1123	Roscoe boro.	Washington	9.84	86.8	304	366	255	405	530	630	730	830
1124	Greenwood twp.*	Crawford	7.52	86.8	304	768	....	3	128	228	328	428
1125	Scott twp.	Lawrence	7.54	86.9	304	519	102	252	377	477	577	677
1126	Lehigh twp.	Lackawanna	1.53	86.9	305	519	101	251	376	476	576	676
1127	Benzinger twp.	Elk	11.05	86.9	304	585	36	186	311	411	511	611
1128	Portage boro.	Cambria	37.48	87.0	305	472	148	298	423	523	623	723
1129	Warriors Mark twp.	Huntingdon	9.74	87.0	305	493	127	277	402	502	602	702
1130	Kiskiminetas twp.*	Armstrong	27.19	87.1	305	375	245	395	520	620	720	820
1131	Yatesville boro.	Luzerne	7.09	87.2	305	346	274	424	549	649	749	849
1132	Middleport boro.	Schuylkill	6.81	87.2	305	464	156	306	431	531	631	731
1133	Somerfield boro.	Somerset	1.09	87.2	306	748	....	21	146	246	346	446
1134	Sellersville boro.	Bucks	15.13	87.4	306	479	140	290	415	515	615	715
1135	Gordon boro.	Schuylkill	7.79	87.5	306	364	255	405	530	630	730	830
1136	Chest twp.	Clearfield	6.81	87.5	306	598	21	171	296	396	496	596
1137	Hamilton twp.	Monroe	13.16	87.5	306	485	134	284	409	509	609	709
1138	Bethel twp.	Berks	13.13	87.5	306	701	....	68	193	293	393	493
1139	Susquehanna boro.	Susquehanna	16.75	87.6	307	623	....	145	270	370	470	570
1140	Windham twp.	Wyoming	3.60	87.7	308	901	....	....	....	91	191	291
1141	Clearfield twp.	Butler	6.00	87.8	307	360	258	408	533	633	733	833
1142	Franklin twp.	Luzerne	4.00	87.8	307	462	156	306	431	531	631	731

1143	Fulton twp.	Lancaster	11.47	87.8	307	492	126	276	401	501	601	701
1144	Monaghan twp.	York	5.07	88.0	308	470	147	297	422	522	622	722
1145	Girard boro.	Erie	13.42	88.2	309	409	207	357	482	582	682	782
1146	Jackson twp.	Mercer	6.00	88.2	309	456	160	310	435	535	635	735
1147	Washington twp.	Dauphin	8.00	88.3	309	442	174	324	449	549	649	749
1148	Cranesville boro.	Erie	4.20	88.3	309	843	....	....	48	148	248	348
1149	Jefferson boro.	York	2.25	88.4	309	427	189	339	464	564	664	764
1150	Dunbar twp.	Fayette	97.42	88.5	310	575	40	190	315	415	515	615
1151	Harmony boro.	Butler	5.98	88.6	310	388	227	377	502	602	702	802
1152	S. Bethlehem boro.	Armstrong	2.73	88.6	310	293	322	472	597	697	797	897
1153	Conewago twp.	Warren	14.15	88.6	310	554	61	211	336	436	536	636
1154	Irwin twp.	Venango	11.87	88.6	310	428	187	337	462	562	662	762
1155	Lumber City boro.	Clearfield	1.93	88.6	310	460	155	305	430	530	630	730
1156	Elmhurst boro.	Lackawanna	3.34	88.6	310	647	....	118	243	343	443	543
1157	Monroe twp.	Clarion	7.35	88.7	311	507	107	257	382	482	582	682
1158	Colerain twp.	Bedford	7.56	88.9	311	649	....	115	240	340	440	540
1159	Beavertown boro.	Snyder	4.10	89.0	311	505	109	259	384	484	584	684
1160	Eldred twp.	Lycoming	5.07	89.0	311	445	169	319	444	544	644	744
1161	Rush twp.	Northumberland	7.30	89.1	312	504	109	259	384	484	584	684
1162	Heidelberg boro.	Allegheny	12.71	89.1	312	317	296	446	571	671	771	871
1163	Ohiopyle boro.	Fayette	2.20	89.1	312	436	177	327	452	552	652	752
1164	Worth twp.	Mercer	6.35	89.1	312	490	123	273	398	498	598	698
1165	W. Nottingham twp.	Chester	6.20	89.2	312	353	260	410	535	635	735	835
1166	Piney twp.	Clarion	6.00	89.3	313	465	147	297	422	522	622	722
1167	Hereford twp.	Berks	8.00	89.3	312	471	142	292	417	517	617	717
1168	S. Connellsville boro.	Fayette	14.28	89.3	312	482	131	281	406	506	606	706
1169	Bridgewater boro.	Beaver	7.89	89.4	313	537	75	225	350	450	550	650
1170	Pulaski twp.	Beaver	7.47	89.4	313	538	74	224	349	449	549	649
1171	Wellsboro boro.	Tioga	29.64	89.4	313	648	....	114	239	339	439	539
1172	Oneida twp.	Huntingdon	3.00	89.7	314	408	203	353	478	578	678	778
1173	Lackawaxen twp.	Pike	7.80	89.7	314	850	....	....	36	136	236	336
1174	Winfield twp.	Butler	13.46	89.8	315	300	310	460	585	685	785	885
1175	Ransom twp.	Lackawanna	6.24	89.9	315	461	149	299	424	524	624	724
1176	Overfield twp.*	Wyoming	6.41	90.1	316	492	117	267	392	492	592	692
1177	Bessemer boro.	Lawrence	21.82	90.1	315	591	19	169	294	394	494	594
1178	Marianna boro.	Washington	10.25	90.3	316	361	248	398	523	623	723	823
1179	Clearfield twp.	Cambria	9.00	90.4	317	353	255	405	530	630	730	830
1180	Kane boro.	McKean	53.11	90.5	317	677	....	81	206	306	406	506
1181	Karns City boro.	Butler	2.80	90.7	318	264	343	493	618	718	818	918
1182	Lykens twp.	Dauphin	8.45	90.8	318	540	67	217	342	442	542	642
1183	Conneaut Lake boro.	Crawford	5.11	90.8	318	681	....	76	201	301	401	501
1184	Hilltown twp.	Bucks	22.95	91.0	318	317	290	440	565	665	765	865
1185	Elder twp.	Cambria	9.85	91.0	318	417	190	340	465	565	665	765
1186	Newberry twp.	York	15.00	91.0	318	483	124	274	399	499	599	699
1187	Hastings boro.	Cambria	13.42	91.1	319	481	125	275	400	500	600	700
1188	Pitcairn boro.	Allegheny	54.05	91.2	320	254	351	501	626	726	826	926
1189	L. Burrell twp.	Westmoreland	45.86	91.2	319	324	282	432	557	657	757	857
1190	Newville boro.	Cumberland	10.62	91.2	319	451	155	305	430	530	630	730
1191	Brecknock twp.	Berks	6.00	91.2	319	456	150	300	425	525	625	725
1192	Hooversville boro.	Somerset	10.65	91.3	320	348	257	407	532	632	732	832

* Joint School.—Data probably need further refinement.

TABLE L—Continued

Number of District Serially Arranged	District	County	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount per Teaching Unit Raised by a 3.5 Mill Tax	Present Aid per Teaching Unit	Added Aid per Teaching Unit Necessary to Equalize a Minimum Program of					
							$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11	12	13
1193	Oliver twp.	Mifflin	7.35	$ 91.3	$ 320	$ 508	$ 97	$ 247	$ 372	$ 472	$ 572	$ 672
1194	Barry twp.	Schuylkill	9.53	91.4	320	348	257	407	532	632	732	832
1195	Loganville boro.	York	1.67	91.6	321	503	101	251	376	476	576	676
1196	Jeannette boro.	Westmoreland	124.03	91.7	321	273	331	481	606	706	806	906
1197	E. Greenville boro.	Montgomery	15.22	91.8	321	561	43	193	318	418	518	618
1198	Ligonier boro.	Westmoreland	19.66	91.9	322	541	62	212	337	437	537	637
1199	W. Buffalo twp.	Union	7.00	92.1	323	467	135	285	410	510	610	710
1200	Springfield twp.	York	11.85	92.2	323	356	246	396	521	621	721	821
1201	Tyrone twp.	Adams	7.30	92.2	322	505	98	248	373	473	573	673
1202	Patton twp.	Centre	4.47	92.2	323	554	48	198	323	423	523	623
1203	Cresson boro.	Cambria	22.11	92.2	323	426	176	326	451	551	651	751
1204	Nicholson twp.	Wyoming	4.58	92.3	322	566	37	187	312	412	512	612
1205	Clinton twp.	Venango	8.65	92.3	323	473	129	279	404	504	604	704
1206	Bernville boro.	Berks	2.23	92.4	323	359	243	393	518	618	718	818
1207	W. Taylor twp.	Cambria	9.20	92.4	323	439	163	313	438	538	638	738
1208	Stevens twp.	Bradford	1.71	92.4	323	1,524	....	....	....	....	....	....
1209	Littlestown boro.	Adams	11.90	92.5	324	490	111	261	386	486	586	686
1210	Kittanning twp.	Armstrong	10.11	92.5	324	430	171	321	446	546	646	746
1211	Clarion twp.	Clarion	11.28	92.6	324	467	134	284	409	509	609	709
1212	Ulysses twp.	Potter	4.72	92.6	324	834	....	....	42	142	242	342
1213	E. Mahoning twp.	Indiana	9.00	92.7	324	278	323	473	598	698	798	898
1214	Union twp.	Mifflin	16.26	92.7	324	513	88	238	363	463	563	663
1215	New Bethlehem boro.	Clarion	17.27	92.7	324	480	121	271	396	496	596	696
1216	Rutland twp.	Tioga	5.48	92.7	325	997	....	....	....	....	78	178
1217	Alsace twp.	Berks	5.11	92.8	324	509	92	242	367	467	567	667
1218	Ryan twp.	Schuylkill	5.00	92.8	325	400	200	350	475	575	675	775
1219	Cherry Ridge twp.	Wayne	4.15	92.8	325	723	....	27	152	252	352	452
1220	Goldsboro boro.	York	2.38	92.9	325	336	264	414	539	639	739	839
1221	New Berlin boro.	Union	2.30	93.0	326	564	35	185	310	410	510	610
1222	Hartleton boro.	Union	1.00	93.0	326	400	199	349	474	574	674	774
1223	Wharton ind.	Fayette	1.00	93.0	326	408	191	341	466	566	666	766
1224	N. Coventry twp.	Chester	18.77	93.0	326	443	156	306	431	531	631	731
1225	Deanville ind.	Armstrong	1.00	93.0	326	480	119	269	394	494	594	694
1226	Gilpin twp.	Armstrong	18.36	93.1	326	341	258	408	533	633	733	833
1227	Fermanagh twp.	Juniata	6.13	93.1	327	478	120	270	395	495	595	695
1228	Cherry Tree twp.	Venango	9.60	93.2	327	454	144	294	419	519	619	719
1229	Gettysburg boro.	Adams	40.89	93.3	327	376	222	372	497	597	697	797
1230	Briar Creek boro.	Columbia	1.78	93.3	326	499	100	250	375	475	575	675
1231	Benton twp.	Lackawanna	7.29	93.3	326	406	193	343	468	568	668	768
1232	Catawissa twp.	Columbia	3.00	93.3	327	480	118	268	393	493	593	693
1233	Point twp.	Clarion	4.00	93.5	327	444	154	304	429	529	629	729
1234	Ridley Park boro.	Delaware	32.63	93.5	327	757	....	....	116	216	316	416

1235	Palo Alto boro.	Schuylkill	8.15	93.6	328	276	321	471	596	696	796	896
1236	Delano twp.	Schuylkill	12.21	93.6	328	376	221	371	496	596	696	796
1237	Middleburg boro.	Snyder	9.96	93.6	328	454	143	293	418	518	618	718
1238	Buckingham twp.	Wayne	5.46	93.6	328	999	....	....	....	....	73	173
1239	Springfield twp.	Mercer	14.38	93.7	328	516	81	231	356	456	556	656
1240	Snow Shoe boro.	Centre	7.50	93.7	328	551	46	196	321	421	521	621
1241	Bradford twp.	Clearfield	18.84	93.7	328	563	34	184	309	409	509	609
1242	Allegheny twp.	Blair	12.58	93.8	328	339	258	408	533	633	733	833
1243	Connoquenessing twp.	Butler	6.32	93.8	328	510	87	237	362	462	562	662
1244	Girard twp.	Clearfield	7.09	93.9	329	567	29	179	304	404	504	604
1245	President twp.	Venango	3.15	94.0	329	556	40	190	315	415	515	615
1246	Conewago ind.	Adams	1.00	94.0	329	408	188	338	463	563	663	763
1247	Landingville boro.	Schuylkill	1.00	94.0	329	480	116	266	391	491	591	691
1248	Everett boro.	Bedford	13.63	94.1	330	482	113	263	388	488	588	688
1249	Worthington boro.	Armstrong	4.09	94.1	330	391	204	354	479	579	679	779
1250	Walker twp.	Juniata	9.20	94.2	329	531	65	215	340	440	540	640
1251	Woodbury twp.	Bedford	8.00	94.3	330	372	223	373	498	598	698	798
1252	Bridgeville boro.	Allegheny	37.55	94.5	331	423	171	321	446	546	646	746
1253	Peach Bottom twp.	York	10.26	94.6	331	483	111	261	386	486	586	686
1254	U. Tulpehocken twp.	Berks	5.00	94.6	331	416	178	328	453	553	653	753
1255	Red Lion boro.	York	31.85	94.7	331	408	186	336	461	561	661	761
1256	Ohio twp.	Beaver	7.00	94.7	332	449	144	294	419	519	619	719
1257	Butler twp.	Luzerne	11.25	94.8	332	573	20	170	295	395	495	595
1258	Elkland boro.	Tioga	16.30	94.9	332	537	56	206	331	431	531	631
1259	Dublin twp.*	Fulton	3.90	94.9	333	639	....	103	228	328	428	528
1260	W. Lebanon ind.*	Indiana	3.55	94.9	332	645	....	98	223	323	423	523
1261	Murdocksville ind.	Washington	1.00	95.0	333	480	112	262	387	487	587	687
1262	E. Manchester twp.	York	9.94	95.2	333	356	236	386	511	611	711	811
1263	Douglass twp.	Berks	7.93	95.2	333	457	135	285	410	510	610	710
1264	Clover twp.	Jefferson	4.00	95.3	334	385	206	356	481	581	681	781
1265	Valley twp.	Armstrong	4.00	95.3	333	426	166	316	441	541	641	741
1266	Rayne twp.	Indiana	23.85	95.4	334	435	156	306	431	531	631	731
1267	Houston boro.	Washington	9.66	95.5	334	373	218	368	493	593	693	793
1268	Darlington twp.	Beaver	8.46	95.7	335	359	231	381	506	606	706	806
1269	Smithfield boro.	Fayette	6.17	95.8	335	469	121	271	396	496	596	696
1270	Saucon twp.	Northampton	21.59	95.9	336	334	255	405	530	630	730	830
1271	Rome twp.	Crawford	7.26	95.9	335	584	6	156	281	381	481	581
1272	Salford twp.	Montgomery	4.02	96.1	336	464	125	275	400	500	600	700
1273	Franklin twp.	Lycoming	6.00	96.2	337	444	144	294	419	519	619	719
1274	Franklin twp.	York	6.00	96.2	337	468	120	270	395	495	595	695
1275	S. Coventry twp.	Chester	4.19	96.2	336	603	....	136	261	361	461	561
1276	W. Mead twp.	Crawford	12.48	96.3	337	405	183	333	458	558	658	758
1277	Lorain boro.	Cambria	7.56	96.4	338	489	98	248	373	473	573	673
1278	Telford boro.	Bucks	2.20	96.4	337	491	97	247	372	472	572	672
1279	Pine Grove twp.	Venango	8.22	96.5	338	383	204	354	479	579	679	779
1280	Chambersburg boro.	Franklin	108.75	96.6	338	297	290	440	565	665	765	865
1281	Lamar twp.	Clinton	10.21	96.7	338	518	69	219	344	444	544	644
1282	Dunlevy boro.	Washington	3.03	96.7	339	534	52	202	327	427	527	627
1283	Morris twp.	Huntingdon	3.01	96.7	339	597	....	139	264	364	464	564
1284	E. Rochester boro.	Beaver	3.55	96.9	339	362	224	374	499	599	699	799

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TABLE L—Continued

Number of District Serially Arranged	District	County	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount per Teaching Unit Raised by a 3.5 Mill Tax	Present Aid per Teaching Unit	Added Aid per Teaching Unit Necessary to Equalize a Minimum Program of					
							$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11	12	13
1285	Washington twp.	Lehigh	17.25	$ 96.9	$ 339	$ 488	$ 98	$ 248	$ 373	$ 473	$ 573	$ 673
1286	Quarryville boro.	Lancaster	10.87	96.9	339	489	97	247	372	472	572	672
1287	Tyrone twp.	Blair	7.14	96.9	339	414	172	322	447	547	647	747
1288	Centerport boro.	Berks	1.00	97.0	340	340	245	395	520	620	720	820
1289	New Ringgold boro.	Schuylkill	1.00	97.0	340	480	105	255	380	480	580	680
1290	Packer twp.	Carbon	3.96	97.0	339	546	40	190	315	415	515	615
1291	E. Pennsboro twp.	Cumberland	38.07	97.0	340	409	176	326	451	551	651	751
1292	Springfield twp.	Erie	14.61	97.2	340	563	22	172	297	397	497	597
1293	Wyoming boro.	Luzerne	36.19	97.3	340	400	185	335	460	560	660	760
1294	Parks twp.	Armstrong	13.28	97.4	341	297	287	437	562	662	762	862
1295	Smithfield twp.	Monroe	9.01	97.4	341	535	49	199	324	424	524	624
1296	Muncy Creek twp.	Lycoming	7.55	97.6	343	425	157	307	432	532	632	732
1297	Matamoras boro.	Pike	11.78	97.6	342	591	....	142	267	367	467	567
1298	Connellsville city.	Fayette	109.19	97.6	342	666	....	67	192	292	392	492
1299	Jackson twp.	Monroe	4.37	97.7	342	515	68	218	343	443	543	643
1300	Fairview twp.	Luzerne	8.02	97.8	342	460	123	273	398	498	598	698
1301	Doylestown boro.	Bucks	35.76	97.8	342	734	....	....	124	224	324	424
1302	Nenno twp.	Mifflin	7.34	98.0	343	417	165	315	440	540	640	740
1303	McKean twp.	Erie	10.58	98.1	344	340	241	391	516	616	716	816
1304	Roaring Springs boro.	Blair	20.22	98.1	343	411	171	321	446	546	646	746
1305	Jefferson boro.*	Greene	4.16	98.1	344	418	163	313	438	538	638	738
1306	S. Heights boro.	Beaver	3.28	98.2	344	373	208	358	483	583	683	783
1307	Lackawannock twp.	Mercer	7.26	98.2	343	446	136	286	411	511	611	711
1308	Mt. Pleasant twp.	Westmoreland	90.38	98.3	344	293	288	438	563	663	763	863
1309	W. Pittston boro.	Luzerne	67.30	98.4	344	253	328	478	603	703	803	903
1310	S. Bend twp.	Armstrong	7.40	98.4	344	501	80	230	355	455	555	655
1311	Dallas twp.	Luzerne	9.51	98.4	345	674	....	56	181	281	381	481
1312	Spring twp.*	Perry	7.35	98.6	345	535	45	195	320	420	520	620
1313	Limestone twp.	Montour	5.02	98.6	345	430	150	300	425	525	625	725
1314	Union twp.	Clearfield	4.90	98.8	346	616	....	113	238	338	438	538
1315	Coopersburg boro.	Lehigh	7.15	98.9	346	634	....	95	220	320	420	520
1316	Brown twp.	Mifflin	13.08	98.9	346	663	....	66	191	291	391	491
1317	Quakertown boro.	Bucks	34.23	99.1	347	584	....	144	269	369	469	569
1318	Osterburg ind.	Bedford	1.27	99.2	347	699	....	29	154	254	354	454
1319	Sandy Creek twp.	Venango	5.53	99.3	348	473	104	254	379	479	579	679
1320	Lynn twp.	Lehigh	15.40	99.5	348	543	34	184	309	409	509	609
1321	Bendersville boro.	Adams	2.18	99.5	349	367	209	359	484	584	684	784
1322	Woodbury twp.	Blair	9.76	99.5	348	431	146	296	421	521	621	721
1323	Ontelaunee twp.	Berks	15.32	99.5	348	819	....	....	33	133	233	333
1324	Bowmanstown boro.	Carbon	5.34	99.6	349	379	197	347	472	572	672	772
1325	Piatt twp.	Lycoming	4.00	99.8	349	462	114	264	389	489	589	689
1326	Hays boro.	Allegheny	12.77	99.8	349	388	188	338	463	563	663	763

1327	Hatfield jt.*	Montgomery	24.81	99.8	349	582	....	144	269	369	469	569
1328	Richland twp.	Clarion	3.45	100.0	350	470	105	255	380	480	580	680
1329	Lake twp.	Mercer	5.13	100.0	350	491	84	234	359	459	559	659
1330	Elk twp.	Clarion	8.10	100.0	350	497	78	228	353	453	553	653
1331	Newport boro.	Perry	22.37	100.0	350	552	23	173	298	398	498	598
1332	Marklesburg boro.	Huntingdon	1.16	100.0	350	828	....	....	22	122	222	322
1333	Brecknock twp.	Lancaster	10.30	100.2	351	484	90	240	365	465	565	665
1334	E. Hanover twp.	Dauphin	9.47	100.2	351	484	90	240	365	465	565	665
1335	Prospect boro.	Butler	5.35	100.4	351	370	204	354	479	579	679	779
1336	Meshoppen twp.	Wyoming	2.53	100.4	351	653	....	71	196	296	396	496
1337	Seven Valleys boro.	York	2.30	100.4	352	348	225	375	500	600	700	800
1338	Washington twp.	Berks	7.00	100.4	351	383	191	341	466	566	666	766
1339	Paint twp.	Somerset	24.62	100.5	352	333	240	390	515	615	715	815
1340	Penn twp.	York	17.00	100.5	352	299	274	424	549	649	749	849
1341	Douglass twp.	Montgomery	10.17	100.5	352	463	110	260	385	485	585	685
1342	Athens twp.	Crawford	5.89	100.5	352	677	....	46	171	271	371	471
1343	Industry twp.	Beaver	5.70	100.7	352	341	232	382	507	607	707	807
1344	W. Middlesex boro.	Mercer	13.67	100.8	353	369	203	353	478	578	678	778
1345	Montgomery boro.	Lycoming	15.33	100.8	352	388	185	335	460	560	660	760
1346	Mountville boro.	Lancaster	5.13	100.8	353	438	134	284	409	509	609	709
1347	Hawley boro.	Wayne	13.68	100.8	353	606	....	116	241	341	441	541
1348	Penn twp.	Perry	9.07	100.9	353	506	66	216	341	441	541	641
1349	Port Carbon boro.	Schuylkill	17.50	100.9	353	454	118	268	393	493	593	693
1350	Covington twp.	Tioga	4.68	100.9	353	1,014	....	....	....	....	33	133
1351	Island ind.	Butler	1.00	101.0	353	400	172	322	447	547	647	747
1352	Jacksonville boro.	Indiana	1.00	101.0	354	340	231	381	506	606	706	806
1353	Milford twp.	Bucks	14.63	101.0	353	379	193	343	468	568	668	768
1354	Shiremanstown boro.	Cumberland	4.02	101.0	353	448	124	274	399	499	599	699
1355	Franklin twp.	Westmoreland	28.57	101.2	354	478	93	243	368	468	568	668
1356	Hepburn twp.	Lycoming	5.46	101.3	354	425	146	296	421	521	621	721
1357	W. Conshohocken boro.	Montgomery	13.16	101.4	355	461	109	259	384	484	584	684
1358	Fairview twp.	York	13.84	101.4	355	381	189	339	464	564	664	764
1359	Renovo boro.	Clinton	31.09	101.5	356	339	230	380	505	605	705	805
1360	Clifton twp.	Lackawanna	1.31	101.5	356	458	111	261	386	486	586	686
1361	Courtdale boro.	Luzerne	5.26	101.7	356	525	44	194	319	419	519	619
1362	Center twp.	Columbia	10.09	101.8	356	467	102	252	377	477	577	677
1363	Colebrookdale twp.	Berks	10.56	101.9	357	350	218	368	493	593	693	793
1364	Lehman twp.	Luzerne	14.28	101.9	357	506	62	212	337	437	537	637
1365	Johnsonburg boro.	Elk	33.78	101.9	357	432	136	286	411	511	611	711
1366	Letterkenny twp.	Franklin	16.34	102.0	357	506	62	212	337	437	537	637
1367	Frackville boro.	Schuylkill	61.52	102.1	358	245	322	472	597	697	797	897
1368	Latimore twp.	Adams	8.00	102.1	357	528	40	190	315	415	515	615
1369	Franklin twp.	Snyder	8.12	102.1	358	394	173	323	448	548	648	748
1370	Fairfield twp.	Westmoreland	21.38	102.6	359	290	276	426	551	651	751	851
1371	U. Fairfield twp.	Lycoming	5.00	102.6	359	451	115	265	390	490	590	690
1372	Reyburn twp.	Armstrong	9.63	102.6	359	399	167	317	442	542	642	742
1373	Jordan twp.	Clearfield	7.31	102.7	360	503	62	212	337	437	537	637
1374	Bolivar boro.	Westmoreland	8.77	102.7	359	375	191	341	466	566	666	766
1375	Womelsdorf boro.	Berks	10.52	102.8	360	460	105	255	380	480	580	680
1376	Green Lane boro.	Montgomery	2.40	102.9	360	319	246	396	521	621	721	821

* Joint School.– Data probably need further refinement.

TABLE L—Continued

Number of District Serially Arranged	District	County	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount per Teaching Unit Raised by a 3.5 Mill Tax	Present Aid per Teaching Unit	Added Aid per Teaching Unit Necessary to Equalize a Minimum Program of					
							$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11	12	13
1377	Yardley boro.	Bucks	10.18	$ 102.9	$ 360	$ 632	....	$ 83	$ 208	$ 308	$ 408	$ 508
1378	Robinson twp.	Allegheny	35.78	103.0	361	512	$ 52	202	327	427	527	627
1379	Eden twp.	Lancaster	4.00	103.0	361	385	179	329	454	554	654	754
1380	Carrolltown boro.	Cambria	8.08	103.1	361	423	141	291	416	516	616	716
1381	E. Coventry twp.	Chester	7.85	103.1	361	643	....	71	196	296	396	496
1382	Oil Creek twp.	Crawford	9.80	103.2	361	563	1	151	276	376	476	576
1383	Liberty twp.	Mercer	5.00	103.2	361	376	188	338	463	563	663	763
1384	Ayr twp.	Fulton	9.00	103.3	362	440	123	273	398	498	598	698
1385	Jackson twp.	Venango	5.00	103.4	362	508	55	205	330	430	530	630
1386	Mineral twp.	Venango	3.58	103.4	362	599	....	114	239	339	439	539
1387	Dover boro.*	York	4.66	103.6	363	297	265	415	540	640	740	840
1388	Zelienople boro.	Butler	22.04	103.7	363	337	225	375	500	600	700	800
1389	Washington twp.	Franklin	31.79	103.7	363	493	69	219	344	444	544	644
1390	Bedminster twp.	Bucks	14.89	103.7	363	374	188	338	463	563	663	763
1391	Brokenstraw twp.	Warren	8.86	103.7	363	572	....	140	265	365	465	565
1392	Wayne twp.	Armstrong	11.11	103.8	363	355	207	357	482	582	682	782
1393	Conemaugh twp.	Indiana	15.50	103.8	363	360	202	352	477	577	677	777
1394	Sugar Creek twp.	Venango	38.45	103.8	363	401	161	311	436	536	636	736
1395	N. Cordorus twp.	York	16.79	103.9	364	343	218	368	493	593	693	793
1396	Washington twp.	Northampton	13.00	104.0	364	432	129	279	404	504	604	704
1397	Wright twp.	Luzerne	5.48	104.0	364	442	119	269	394	494	594	694
1398	Saxonburg boro.	Butler	2.78	104.1	364	287	274	424	549	649	749	849
1399	Lewis twp.	Northumberland	9.53	104.2	365	509	51	201	326	426	526	626
1400	Laurel Run boro.	Luzerne	6.37	104.2	365	445	115	265	390	490	590	690
1401	St. Clair boro.	Schuylkill	53.34	104.3	365	253	307	457	582	682	782	882
1402	Rice's Landing boro.	Greene	5.50	104.4	366	341	218	368	493	593	693	793
1403	W. Franklin twp.	Armstrong	9.00	104.4	366	353	206	356	481	581	681	781
1404	Middle Creek twp.	Snyder	5.53	104.5	366	405	154	304	429	529	629	729
1405	Danville boro.	Montour	45.39	104.7	366	301	258	408	533	633	733	833
1406	L. Paxton twp.	Dauphin	21.34	104.7	367	516	42	192	317	417	517	617
1407	Mahoning twp.	Carbon	10.00	104.8	367	376	182	332	457	557	657	757
1408	Smithfield twp.	Huntingdon	5.28	104.9	367	267	291	441	566	666	766	866
1409	W. Mahoning twp.	Indiana	7.07	105.0	367	390	168	318	443	543	643	743
1410	New Salem boro.	York	1.00	105.0	368	400	157	307	432	532	632	732
1411	Millersburg boro.	Dauphin	23.90	105.1	368	462	95	245	370	470	570	670
1412	Williamsburg boro.	Blair	18.72	105.1	368	383	174	324	449	549	649	749
1413	Waterford twp.*	Erie	15.10	105.2	368	751	....	....	81	181	281	381
1414	Atglen boro.	Chester	4.54	105.3	369	525	31	181	306	406	506	606
1415	Limestone twp.	Lycoming	6.14	105.5	370	651	....	54	179	279	379	479
1416	Langhorne boro.*	Bucks	14.93	105.6	370	469	86	236	361	461	561	661
1417	Lawrence twp.	Tioga	5.33	105.6	370	515	40	190	315	415	515	615
1418	Monaco boro.	Beaver	35.89	105.7	370	428	127	277	402	502	602	702

1419	S. Mahoning twp.	Indiana	10.34	105.9	371	469	85	235	360	460	560	660
1420	Huntingdon twp.	Adams	9.63	105.9	371	419	135	285	410	510	610	710
1421	Mifflin twp.*	Dauphin	4.59	105.9	370	576	....	129	254	354	454	554
1422	Loysburg ind.	Bedford	1.00	106.0	371	400	154	304	429	529	629	729
1423	Marion twp.	Beaver	4.00	106.0	371	426	128	278	403	503	603	703
1424	E. Nantmeal twp.	Chester	6.49	106.3	372	560	....	143	268	368	468	568
1425	Jefferson twp.	Somerset	7.19	106.4	372	444	109	259	384	484	584	684
1426	N. Branch twp.	Wyoming	1.26	106.5	372	635	....	68	193	293	393	493
1427	Gallitzin boro.	Cambria	24.15	106.5	373	393	159	309	434	534	634	734
1428	Mercer boro.	Mercer	20.10	106.5	373	618	....	84	209	309	409	509
1429	Apollo boro.	Armstrong	31.09	106.6	373	426	126	276	401	501	601	701
1430	Carroll twp.	Washington	26.98	106.8	374	373	178	328	453	553	653	753
1431	Troy twp.	Bradford	5.70	106.8	374	1,037	....	....	....	....	....	89
1432	Greene twp.*	Pike	8.86	106.8	374	741	....	....	85	185	285	385
1433	Marlborough twp.	Montgomery	4.21	106.9	374	498	53	203	328	428	528	628
1434	Spring twp.	Crawford	10.82	107.0	375	467	83	233	358	458	558	658
1435	Washington twp.	Westmoreland	15.81	107.1	375	601	....	99	224	324	424	524
1436	Derry twp.	Montour	5.00	107.2	375	428	122	272	397	497	597	697
1437	Throop boro.	Lackawanna	71.21	107.3	376	319	230	380	505	605	705	805
1438	Elverson twp.	Chester	1.65	107.3	374	547	4	154	279	379	479	579
1439	Baden boro.	Beaver	8.47	107.3	376	417	132	282	407	507	607	707
1440	Snyder twp.	Blair	17.61	107.3	375	432	118	268	393	493	593	693
1441	S. Versailles twp.	Allegheny	1.50	107.3	376	666	....	33	158	258	358	458
1442	Connoquenessing boro.	Butler	2.30	107.4	376	348	201	351	476	576	676	776
1443	Clifford twp.	Susquehanna	10.31	107.5	376	398	151	301	426	526	626	726
1444	Dallastown boro.	York	18.83	107.7	377	298	250	400	525	625	725	825
1445	Elizabeth twp.	Allegheny	47.65	107.8	377	286	262	412	537	637	737	837
1446	Union twp.	Union	4.00	107.8	377	370	178	328	453	553	653	753
1447	Reading twp.	Adams	8.00	107.8	377	385	163	313	438	538	638	738
1448	Franklin twp.	Erie	8.34	107.9	378	440	107	257	382	482	582	682
1449	Upper Turkeyfoot twp.	Somerset	9.00	107.9	378	454	93	243	368	468	568	668
1450	Le Boeuf twp.	Erie	10.27	107.9	378	385	162	312	437	537	637	737
1451	E. Brandywine twp.	Chester	6.20	107.9	379	426	120	270	395	495	595	695
1452	Sullivan twp.	Tioga	6.30	107.9	378	845	....	....	....	77	177	277
1453	Chapman boro.	Northampton	1.00	108.0	378	450	97	247	372	472	572	672
1454	Oswayo boro.	Potter	1.00	108.0	378	1,200	....	....	....	....	....	....
1455	Springettsbury twp.*	York	9.75	108.1	378	379	168	318	443	543	643	743
1456	S. Middleton twp.	Cumberland	23.67	108.1	378	582	....	115	240	340	440	540
1457	Bethel twp.	Lebanon	15.29	108.2	379	466	80	230	355	455	555	655
1458	W. Telford boro.	Montgomery	7.49	108.3	379	439	107	257	382	482	582	682
1459	Hamilton twp.	Franklin	11.82	108.3	379	626	....	70	195	295	395	495
1460	Freedom boro.	Beaver	24.68	108.4	379	635	....	61	186	286	386	486
1461	Kline twp.	Schuylkill	15.30	108.5	380	453	92	242	367	467	567	667
1462	Bridgeton twp.	Bucks	3.88	108.5	380	458	87	237	362	462	562	662
1463	Mechanicsburg boro.	Cumberland	39.21	108.5	380	485	60	210	335	435	535	635
1464	Union twp.	Berks	8.36	108.5	380	626	....	69	194	294	394	494
1465	Red Bank twp.	Clarion	12.95	108.6	380	440	105	255	380	480	580	680
1466	Neshannock twp.	Lawrence	12.85	108.6	380	417	128	278	403	503	603	703
1467	District twp.	Berks	3.09	108.7	381	534	10	160	285	385	485	585
1468	Denver boro.	Lancaster	8.03	108.7	381	686	....	8	133	233	333	433

* Joint School.—Data probably need further refinement.

TABLE L—Continued

Number of District Serially Arranged	District	County	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount per Teaching Unit Raised by a 3.5 Mill Tax	Present Aid per Teaching Unit	Added Aid per Teaching Unit Necessary to Equalize a Minimum Program of					
							$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11	12	13
1469	Kelly twp.	Union	8.76	$ 108.8	$ 381	$ 404	$ 140	$ 290	$ 415	$ 515	$ 615	$ 715
1470	Milton boro.	Northumberland	63.37	109.0	381	299	245	395	520	620	720	820
1472	Bear Creek twp.	Luzerne	2.53	109.1	382	502	41	191	316	416	516	616
1473	Trumbauersville boro.	Bucks	3.94	109.1	382	528	15	165	290	390	490	590
1474	Allen twp.	Northampton	4.58	109.2	382	397	146	296	421	521	621	721
1475	Towamencin twp.	Montgomery	8.36	109.3	382	367	176	326	451	551	651	751
1476	Waynesboro boro.	Franklin	68.54	109.3	383	352	190	340	465	565	665	765
1477	Stillwater boro.	Columbia	1.07	109.3	384	795	....	....	21	121	221	321
1478	Newlin twp.*	Chester	4.74	109.5	383	932	....	....	....	....	85	185
1479	Delaware twp.*	Mercer	12.86	109.6	384	615	....	76	201	301	401	501
1480	Susquehanna twp.	Dauphin	37.70	109.7	384	267	274	424	549	649	749	849
1481	Jackson twp.	Luzerne	5.12	109.8	384	391	150	300	425	525	625	725
1482	Montoursville boro.	Lycoming	19.24	109.9	385	383	157	307	432	532	632	732
1483	Penn twp.	Snyder	8.00	109.9	384	403	138	288	413	513	613	713
1484	Bingham twp.	Potter	6.37	110.2	386	490	49	199	324	424	524	624
1485	Peters twp.	Franklin	23.60	110.2	386	496	43	193	318	418	518	618
1486	Blooming Grove twp.	Pike	3.72	110.2	386	575	....	114	239	339	439	539
1487	Conneaut twp.*	Crawford	10.28	110.2	386	801	....	....	13	113	213	313
1488	Wharton twp.	Fayette	12.59	110.3	386	431	108	258	383	483	583	683
1489	Hopewell twp.	York	11.00	110.3	386	362	177	327	452	552	652	752
1490	W. Kittanning boro.	Armstrong	4.22	110.4	386	323	216	366	491	591	691	791
1491	W. Brandywine twp.	Chester	5.00	110.4	386	376	163	313	438	538	638	738
1492	Patton twp.	Allegheny	26.57	110.5	387	348	190	340	465	565	665	765
1493	Sugar Creek twp.	Armstrong	10.00	110.5	387	360	178	328	453	553	653	753
1494	New Sewickley twp.	Beaver	13.00	110.5	387	369	169	319	444	544	644	744
1495	W. Pine Grove ind.	Schuylkill	2.85	110.5	387	632	....	56	181	281	381	481
1496	Fairfield twp.	Lycoming	4.04	110.6	387	352	186	336	461	561	661	761
1497	Londonderry twp.	Dauphin	9.00	110.7	387	462	76	226	351	451	551	651
1498	Wetmore twp.	McKean	14.37	110.7	388	501	36	186	311	411	511	611
1499	Birmingham twp.*	Chester	5.17	110.8	388	636	....	51	176	276	376	476
1500	Chapman twp.	Clinton	9.51	111.0	389	649	....	37	162	262	362	462
1501	Finleyville boro.	Washington	5.44	111.4	390	318	217	367	492	592	692	792
1502	Smethport boro.	McKean	15.46	111.4	390	489	46	196	321	421	521	621
1503	Perry twp.	Mercer	7.90	111.5	391	463	71	221	346	446	546	646
1504	Conewago twp.	York	9.32	111.5	390	470	65	215	340	440	540	640
1505	Sankertown boro.	Cambria	3.53	111.6	391	491	43	193	318	418	518	618
1506	Warsaw twp.	Jefferson	6.00	111.7	391	340	194	344	469	569	669	769
1507	Centreville boro.	Washington	52.44	111.8	391	449	85	235	360	460	560	660
1508	Hallam twp.	York	11.75	111.8	391	377	157	307	432	532	632	732
1509	Silver Lake twp.	Susquehanna	4.23	111.8	392	565	....	118	243	343	443	543
1510	Hamiltonban twp.	Adams	10.78	111.9	392	501	32	182	307	407	507	607
1511	Ogle twp.	Somerset	2.27	111.9	392	414	119	269	394	494	594	694

1512	Souderton boro.	Montgomery	26.96	112.1	392	463	70	220	345	445	545	645
1513	E. Union twp.	Schuylkill	26.58	112.5	394	348	183	333	458	558	658	758
1514	Long Swamp twp.	Berks	12.00	112.5	394	677	....	4	129	229	329	429
1515	Tullytown boro.	Bucks	3.76	112.8	395	359	171	321	446	546	646	746
1516	Warwick twp.	Lancaster	24.77	112.9	395	460	70	220	345	445	545	645
1517	Canaan twp.	Wayne	3.00	113.0	396	380	149	299	424	524	624	724
1518	Limestone twp.	Clarion	11.00	113.1	396	447	82	232	357	457	557	657
1519	Heidleberg twp.	Lebanon	16.75	113.1	396	604	....	75	200	300	400	500
1520	Huntingdon boro.	Huntingdon	55.44	113.2	397	271	257	407	532	632	732	832
1521	Vernon twp.	Crawford	13.53	113.3	397	425	103	253	378	478	578	678
1522	Cass twp.	Schuylkill	49.79	113.5	397	408	120	270	395	495	595	695
1523	Union twp.*	Jefferson	4.00	113.5	397	1,316	....	....	....	....	....	....
1524	Middleboro ind.	Erie	2.20	113.6	398	336	191	341	466	566	666	766
1525	W. Wheatfield twp.	Indiana	13.63	113.7	398	415	112	262	387	487	587	687
1526	Liberty twp.	McKean	10.98	113.8	398	454	73	223	348	448	548	648
1527	Greene twp.	Beaver	6.00	113.8	399	453	73	223	348	448	548	648
1528	Emaus boro.	Lehigh	39.96	113.9	399	414	112	262	387	487	587	687
1529	New Brighton boro.	Beaver	73.12	113.9	399	334	192	342	467	567	667	767
1530	Annville twp.	Lebanon	20.13	114.0	399	492	34	184	309	409	509	609
1531	Grove City boro.	Mercer	55.82	114.0	399	514	12	162	287	387	487	587
1532	Independent dist.	Cumberland	1.00	114.0	399	340	186	336	461	561	661	761
1533	Penn boro.	Westmoreland	5.00	114.0	399	630	....	46	171	271	371	471
1534	Spring Hill twp.	Greene	11.00	114.1	399	362	164	314	439	539	639	739
1535	Clarion boro.	Clarion	22.06	114.1	399	560	....	116	241	341	441	541
1536	Brookville boro.	Jefferson	40.27	114.4	401	488	36	186	311	411	511	611
1537	Conyngham boro.	Luzerne	2.55	114.5	401	436	88	238	363	463	563	663
1538	Versailles boro.	Allegheny	15.35	114.5	400	377	148	298	423	523	623	723
1539	Taylor twp.*	Blair	10.37	114.6	401	716	....	....	83	183	283	383
1540	York Haven boro.	York	3.78	114.8	402	476	47	197	322	422	522	622
1541	Penn Argyl boro.	Northampton	31.41	114.8	402	496	27	177	302	402	502	602
1542	Logan twp.	Blair	106.90	115.1	403	287	235	385	510	610	710	810
1543	Otter Creek twp.	Mercer	2.38	115.1	403	625	....	47	172	272	372	472
1544	Tunkhannock boro.	Wyoming	14.81	115.2	404	696	....	....	100	200	300	400
1545	Wheatland boro.	Mercer	11.53	115.2	403	351	171	321	446	546	646	746
1546	Pine twp.	Lycoming	4.70	115.3	404	813	....	....	....	83	183	283
1547	Honey Brook twp.*	Chester	10.05	115.5	404	815	....	....	....	81	181	281
1548	Perry twp.	Berks	14.97	115.5	404	532	....	139	264	364	464	564
1549	W. Leesport boro.	Berks	2.64	115.5	404	546	....	125	250	350	450	550
1550	Adamsburg boro.	Westmoreland	1.00	116.0	406	480	39	189	314	414	514	614
1551	Olyphant boro.	Lackawanna	85.59	116.0	406	339	180	330	455	555	655	755
1552	U. Salford twp.	Montgomery	5.00	116.2	407	364	154	304	429	529	629	729
1553	Greencastle boro.	Franklin	19.05	116.2	407	442	76	226	351	451	551	651
1554	California boro.	Washington	26.57	116.3	407	423	95	245	370	470	570	670
1555	Butler twp.*	Adams	8.29	116.3	407	477	41	191	316	416	516	616
1556	Railroad boro.	York	1.71	116.4	408	432	85	235	360	460	560	660
1557	Stony Creek twp.	Somerset	15.13	116.4	407	438	80	230	355	455	555	655
1558	W. Caln twp.	Chester	7.00	116.4	408	374	143	293	418	518	618	718
1559	Rockdale twp.	Crawford	6.02	116.4	407	1,466	....	....	....	....	....	....
1560	Sugar Loaf twp.	Luzerne	10.52	116.5	408	363	154	304	429	529	629	729
1561	Lower Oxford twp.	Chester	8.15	116.6	408	393	124	274	399	499	599	699

* Joint School.—Data probably need further refinement.

TABLE L—Continued

Number of District Serially Arranged	District	County	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount per Teaching Unit Raised by a 3.5 Mill Tax	Present Aid per Teaching Unit	Added Aid per Teaching Unit Necessary to Equalize a Minimum Program of					
							$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11	12	13
1562	Kittanning boro.	Armstrong	70.63	$ 116.7	$ 408	$ 303	$ 214	$ 364	$ 489	$ 589	$ 689	$ 789
1563	Sumneytown ind.	Montgomery	2.70	116.7	409	600	....	66	191	291	391	491
1564	N. London twp.	Chester	5.91	116.8	409	620	....	46	171	271	371	471
1565	Brady twp.	Clearfield	16.72	116.8	409	681	....	....	110	210	310	410
1566	U. Bern twp.	Berks	5.00	117.0	409	428	88	238	363	463	563	663
1567	Blaine twp.	Washington	7.37	117.0	409	466	50	200	325	425	525	625
1568	Penn Line ind.	Crawford	1.00	117.0	410	340	175	325	450	550	650	750
1569	Shenango twp.	Mercer	10.41	117.1	410	328	187	337	462	562	662	762
1570	N. Beaver twp.	Lawrence	20.24	117.1	410	549	....	116	241	341	441	541
1571	Liberty twp.	Adams	4.43	117.4	411	491	23	173	298	398	498	598
1572	W. Rockhill twp.	Bucks	7.00	117.4	411	309	205	355	480	580	680	780
1573	Cecil twp.	Washington	56.28	117.5	411	302	212	362	487	587	687	787
1574	Vandergrift boro.	Westmoreland	87.21	117.6	412	274	239	389	514	614	714	814
1575	Philipsburg boro.	Centre	37.55	117.6	412	390	123	273	398	498	598	698
1576	Big Beaver twp.	Beaver	8.00	117.6	412	617	....	46	171	271	371	471
1577	Menallen twp.	Fayette	47.87	117.7	412	307	206	356	481	581	681	781
1578	Shrewsbury twp.	York	12.00	117.7	412	397	116	266	391	491	591	691
1579	Plainfield twp.	Northampton	17.40	117.8	412	370	143	293	418	518	618	718
1580	Red Hill twp.	Montgomery	5.97	117.8	412	393	120	270	395	495	595	695
1581	Huston twp.*	Blair	9.00	117.9	413	770	....	....	17	117	217	317
1582	Wallace twp.	Chester	5.20	117.9	413	385	127	277	402	502	602	702
1583	Dawson boro.	Fayette	4.09	118.1	414	440	71	221	346	446	546	646
1584	Adamstown boro.	Lancaster	3.31	118.1	414	580	....	81	206	306	406	506
1585	Worcester twp.	Montgomery	13.63	118.4	415	408	102	252	377	477	577	677
1586	New Cumberland boro.	Cumberland	21.32	118.4	415	382	128	278	403	503	603	703
1587	Irwin boro.	Westmoreland	26.08	118.5	415	432	78	228	353	453	553	653
1588	Loyalhanna twp.	Westmoreland	12.69	118.6	415	445	65	215	340	440	540	640
1589	Conneaut twp.	Erie	12.00	118.7	416	441	68	218	343	443	543	643
1590	U. Hanover twp.	Montgomery	10.74	118.7	416	500	9	159	284	384	484	584
1591	Butler twp.	Butler	60.03	118.8	415	335	175	325	450	550	650	750
1592	Brighton twp.	Beaver	6.32	118.8	416	389	120	270	395	495	595	695
1593	Greenwich twp.	Berks	11.00	119.0	417	400	108	258	383	483	583	683
1594	Perry twp.	Fayette	65.25	119.1	417	282	226	376	501	601	701	801
1595	Quemahoning twp.	Somerset	24.84	119.1	417	375	133	283	408	508	608	708
1596	Turtle Creek boro*	Allegheny	101.24	119.2	417	226	282	432	557	657	757	857
1597	Amity twp.	Berks	10.17	119.2	417	513	....	145	270	370	470	570
1598	Center twp.	Butler	7.00	119.3	417	366	142	292	417	517	617	717
1599	Bally twp.	Berks	2.98	119.5	418	445	62	212	337	437	537	637
1600	White Haven boro.	Luzerne	9.45	119.5	418	500	7	157	282	382	482	582
1601	Sunbury boro.	Northumberland	115.78	119.6	419	333	173	323	448	548	648	748
1602	New Oxford boro.	Adams	4.87	119.7	419	449	57	207	332	432	532	632
1603	Riverside boro.	Northumberland	1.93	119.7	419	384	122	272	397	497	597	697

1604	Springfield twp.	Fayette	10.45	120.1	420	588	....	67	192	292	392	492
1605	Osceola twp.	Tioga	2.92	120.2	421	433	71	221	346	446	546	646
1606	Limestone twp.	Union	5.00	120.6	422	444	59	209	334	434	534	634
1607	Lemon twp.	Wyoming	4.32	120.9	423	518	....	134	259	359	459	559
1608	Conoy twp.	Lancaster	12.93	121.0	424	438	63	213	338	438	538	638
1609	Delaware twp.	Northumberland	11.73	121.1	424	443	58	208	333	433	533	633
1610	Frankstown twp.	Blair	14.35	121.1	424	353	148	298	423	523	623	723
1611	U. Paxton twp.	Dauphin	10.45	121.1	424	371	130	280	405	505	605	705
1612	Milford twp.	Somerset	8.00	121.3	424	348	153	303	428	528	628	728
1613	Conestoga twp.	Lancaster	9.34	121.4	425	388	112	262	387	487	587	687
1614	Lincoln twp.	Somerset	18.37	121.4	425	272	228	378	503	603	703	803
1615	Freeport boro.	Armstrong	25.41	121.4	425	448	52	202	327	427	527	627
1616	Wilkins twp.	Allegheny	26.30	121.4	425	362	138	288	413	513	613	713
1617	Richlandtown boro.	Bucks	4.20	121.4	425	553	....	97	222	322	422	522
1618	W. Elizabeth boro.	Allegheny	7.45	121.5	425	354	146	296	421	521	621	721
1619	Wesleyville boro.	Erie	21.54	121.6	425	478	22	172	297	397	497	597
1620	Orange twp.*	Columbia	3.00	121.7	426	546	....	103	228	328	428	528
1621	Boggs twp.	Armstrong	7.21	121.8	426	360	139	289	414	514	614	714
1622	Winterstown boro.	York	1.00	122.0	427	400	98	248	373	473	573	673
1623	Dickinson twp.	Cumberland	11.24	122.0	427	432	66	216	341	441	541	641
1624	Bethany boro.	Wayne	1.00	122.0	427	480	18	168	293	393	493	593
1625	W. Pikeland twp.	Chester	5.45	122.2	428	444	53	203	328	428	528	628
1626	U. Providence twp.	Montgomery	16.37	122.2	428	461	36	186	311	411	511	611
1627	Perry twp.	Armstrong	4.52	122.3	428	457	40	190	315	415	515	615
1628	Richmond twp.	Berks	13.60	122.4	428	412	85	235	360	460	560	660
1629	E. Mauch Chunk boro.	Carbon	15.29	122.4	429	497	....	149	274	374	474	574
1630	White twp.	Cambria	4.60	122.4	428	634	....	13	138	238	338	438
1631	New Philadelphia boro.	Schuylkill	13.58	122.5	429	383	113	263	388	488	588	688
1632	E. Fallowfield twp.	Chester	10.03	122.5	429	392	104	254	379	479	579	679
1633	Parksburg boro.	Chester	17.17	122.5	428	465	32	182	307	407	507	607
1634	Bart twp.	Lancaster	7.40	122.6	429	466	30	180	305	405	505	605
1635	L. Frederick twp.*	Montgomery	5.76	122.7	430	371	124	274	399	499	599	699
1636	Oxford boro.	Chester	22.32	122.8	430	475	20	170	295	395	495	595
1637	E. Prospect boro.	York	1.89	122.8	430	508	....	137	262	362	462	562
1638	Brookfield twp.	Tioga	3.88	122.9	430	1,093	....	....	....	....	....	....
1639	Wernersville boro.	Berks	8.97	123.0	430	520	....	125	250	350	450	550
1640	Summit twp.	Erie	8.54	123.1	431	521	....	123	248	348	448	548
1641	Woodcock twp.	Crawford	10.10	123.3	431	538	....	106	231	331	431	531
1642	Penbrook boro.	Dauphin	12.29	123.4	432	366	127	277	402	502	602	702
1643	Berwick twp.	Adams	4.40	123.6	433	350	142	292	417	517	617	717
1644	Carmichaels boro.	Greene	5.41	123.7	433	340	152	302	427	527	627	727
1645	New Britain twp.	Bucks	10.86	123.8	433	419	73	223	348	448	548	648
1646	Caernarvon twp.	Lancaster	10.32	123.8	433	448	44	194	319	419	519	619
1647	Lincoln twp.	Allegheny	3.39	123.9	434	407	84	234	359	459	559	659
1648	Brush Valley twp.	Indiana	14.71	123.9	433	468	24	174	299	399	499	599
1649	E. Franklin twp.	Armstrong	18.24	123.9	434	345	146	296	421	521	621	721
1650	Wolf twp.	Lycoming	6.00	124.0	434	456	35	185	310	410	510	610
1651	N. Towanda twp.	Bradford	1.23	124.4	436	880	....	....	....	....	84	184
1652	Pike twp.	Clearfield	11.00	124.5	436	414	75	225	350	450	550	650
1653	Mt. Morris boro.	Greene	5.43	124.5	436	459	30	180	305	405	505	605

* Joint School.—Data probably need further refinement.

TABLE L—Continued

Number of District Serially Arranged	District	County	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount per Teaching Unit Raised by a 3.5 Mill Tax	Present Aid per Teaching Unit	Added Aid per Teaching Unit Necessary to Equalize a Minimum Program of					
							$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11	12	13
1654	Amity twp.	Erie	6.53	$ 124.5	$ 436	$ 462	$ 27	$ 177	$ 302	$ 402	$ 502	$ 602
1655	W. Pottsgrove twp.	Montgomery	15.66	124.6	436	378	111	261	386	486	586	686
1656	Hamilton twp.	McKean	15.69	124.6	436	542	....	97	222	322	422	522
1657	Manor twp.	Lancaster	47.51	124.8	437	377	111	261	386	486	586	686
1658	W. Pennsboro twp.	Cumberland	14.03	124.9	437	395	93	243	368	468	568	668
1659	Union City boro.	Erie	31.01	124.9	437	481	7	157	282	382	482	582
1660	Whitehall twp.	Lehigh	86.99	125.3	438	261	226	376	501	601	701	801
1661	Oil Creek twp.	Venango	4.05	125.4	439	430	56	206	331	431	531	631
1662	Hughesville boro.	Lycoming	13.57	125.6	439	483	3	153	278	378	478	578
1663	Montour twp.	Columbia	4.00	125.8	440	385	100	250	375	475	575	675
1664	W. Lebanon twp.	Lebanon	5.03	125.8	441	572	....	62	187	287	387	487
1665	Paradise twp.	York	7.00	126.0	441	383	101	251	376	476	576	676
1666	Glen Hope boro.	Clearfield	1.00	126.0	441	816	....	....	....	43	143	243
1667	Leechburg boro.	Armstrong	36.42	126.1	441	421	63	213	338	438	538	638
1668	N. Fayette twp.	Allegheny	34.35	126.4	443	361	121	271	396	496	596	696
1669	Honey Brook boro.*	Chester	5.78	126.5	442	892	....	....	....	....	66	166
1670	Spring City boro.	Chester	20.88	126.5	443	485	....	147	272	372	472	572
1671	Shippensburg boro.	Cumberland	31.95	126.5	443	496	....	136	261	361	461	561
1672	S. Brownsville boro.	Fayette	45.25	126.7	444	481	....	150	275	375	475	575
1673	Reynoldsville boro.	Jefferson	30.34	126.7	443	499	....	133	258	358	458	558
1674	Exeter twp.	Luzerne	4.00	126.8	444	385	96	246	371	471	571	671
1675	Greenwood twp.	Perry	5.43	126.9	444	457	24	174	299	399	499	599
1676	Bern twp.	Berks	10.41	127.0	445	384	96	246	371	471	571	671
1677	Southampton twp.	Cumberland	10.75	127.1	445	409	71	221	346	446	546	646
1678	Christiana boro.	Lancaster	7.23	127.1	445	473	7	157	282	382	482	582
1679	Newtown boro.	Bucks	12.99	127.2	445	604	26	126	151	251	351	451
1680	Crescent twp.	Allegheny	5.97	127.3	446	365	114	264	389	489	589	689
1681	Muncy twp.	Lycoming	6.05	127.4	446	367	112	262	387	487	587	687
1682	Kutztown boro.	Berks	21.36	127.5	446	461	118	168	293	393	493	593
1683	Parryville boro.	Carbon	2.76	127.5	447	489	....	139	264	364	464	564
1684	Morton boro.	Delaware	8.08	127.5	446	501	....	128	253	353	453	553
1685	Chalfont boro.	Bucks	2.46	127.6	447	392	86	236	361	461	561	661
1686	Venango twp.	Erie	8.77	127.7	447	543	....	85	210	310	410	510
1687	U. Milford twp.	Lehigh	15.19	127.8	447	424	54	204	329	429	529	629
1688	Lenhartsville boro.	Berks	1.00	128.0	448	400	77	227	352	452	552	652
1689	Georges twp.	Fayette	84.73	128.0	448	305	172	322	447	547	647	747
1690	Lehman twp.	Pike	7.03	128.0	448	716	....	....	36	136	236	336
1691	Lewis twp.	Lycoming	4.80	128.1	449	477	....	149	274	374	474	574
1692	Anthony twp.	Montour	7.35	128.2	449	419	57	207	332	432	532	632
1693	E. Berlin boro.	Adams	5.56	128.2	449	426	50	200	325	425	525	625
1694	Stewart twp.	Fayette	11.00	128.2	448	362	115	265	390	490	590	690
1695	Tulpehocken twp.	Berks	8.60	128.3	449	670	....	....	81	181	281	381

1696	N. Middleton twp.	Cumberland	7.00	128.4	450	400	75	225	350	450	550	650
1697	Rush twp.	Dauphin	1.09	128.4	450	556	....	69	194	294	394	494
1698	Wormleysburg boro.	Cumberland	4.24	128.5	450	424	51	201	326	426	526	626
1699	Heidelberg twp.	York	7.00	128.7	451	374	100	250	375	475	575	675
1700	Slippery Rock boro.	Butler	13.34	128.8	451	834	....	....	....	15	115	215
1701	Raccoon twp.	Beaver	4.00	128.8	451	390	84	234	359	459	559	659
1702	Porter twp.	Lycoming	5.90	128.8	451	339	135	285	410	510	610	710
1703	Snowden twp.	Allegheny	29.21	128.8	451	341	133	283	408	508	608	708
1704	Lincoln ind.	Lancaster	1.00	129.0	452	340	133	283	408	508	608	708
1705	Verona boro.	Allegheny	32.51	129.1	452	441	32	182	307	407	507	607
1706	L. Macungie twp.	Lehigh	19.28	129.4	453	391	81	231	356	456	556	656
1707	Elk twp.	Chester	3.16	129.4	453	443	29	179	304	404	504	604
1708	Washington twp.	Fayette	30.33	129.4	453	490	....	132	257	357	457	557
1709	Corydon twp.	McKean	4.52	129.6	454	444	27	177	302	402	502	602
1710	N. Cornwall twp.	Lebanon	13.06	129.7	454	363	108	259	383	483	583	683
1711	Versailles twp.	Allegheny	20.67	129.7	454	393	78	228	353	453	553	653
1712	Providence twp.	Lancaster	8.86	129.8	454	400	71	221	346	446	546	646
1713	Conewago twp.	Dauphin	6.00	129.8	454	350	121	271	396	496	596	696
1714	Myerstown boro.	Lebanon	16.58	129.8	454	481	....	140	265	365	465	565
1715	Derry twp.	Dauphin	46.42	129.8	454	569	....	52	177	277	377	477
1716	S. Williamsport boro.	Lycoming	34.96	129.9	455	354	116	266	391	491	591	691
1717	Freedom twp.	Adams	3.00	130.0	455	380	90	240	365	465	565	665
1718	U. Yoder twp.*	Cambria	18.59	130.0	455	348	122	272	397	497	597	697
1719	U. Mt. Bethel twp.	Northampton	16.52	130.0	455	476	....	144	269	369	469	569
1720	Shenandoah boro.	Schuylkill	145.55	130.1	455	251	219	369	494	594	694	794
1721	Pittston twp.	Luzerne	27.84	130.1	456	534	....	85	210	310	410	510
1722	Plains twp.	Luzerne	117.69	130.5	456	383	86	236	361	461	561	661
1723	W. Perry twp.	Snyder	5.00	130.6	457	451	17	167	292	392	492	592
1724	Greensboro boro.	Greene	3.81	130.7	457	315	153	303	428	528	628	728
1725	Smithton boro.	Westmoreland	3.59	130.9	458	502	....	115	240	340	440	540
1726	Portersville boro.*	Butler	1.00	131.0	458	1,110	....	....	....	....	....	....
1727	Plum Creek twp.	Armstrong	14.06	131.0	458	379	88	238	363	463	563	663
1728	Rochester boro.	Beaver	61.81	131.2	459	298	168	318	443	543	643	743
1729	Big Beaver twp.	Lawrence	8.34	131.3	460	405	60	210	335	435	535	635
1730	Lewisburg boro.	Union	25.23	131.4	461	441	23	173	298	398	498	598
1731	Clarksburg ind.*	Indiana	1.75	131.4	460	1,225	....	....	....	....	....	....
1732	W. Manheim twp.	York	7.00	131.7	461	374	90	240	365	465	565	665
1733	Girard twp.	Erie	23.26	131.9	462	466	....	147	272	372	472	572
1734	Donegal twp.	Butler	6.09	132.0	462	401	62	212	337	437	537	637
1735	Carroll twp.	York	5.06	132.0	462	418	45	195	320	420	520	620
1736	N. Buffalo twp.	Armstrong	9.13	132.0	462	304	159	309	434	534	634	734
1737	N. Lebanon twp.	Lebanon	17.88	132.1	462	374	89	239	364	464	564	664
1738	W. Cocalico twp.	Lancaster	12.23	132.3	463	350	112	262	387	487	587	687
1739	Coolspring twp.	Mercer	4.00	132.3	463	370	92	242	367	467	567	667
1740	Bedford twp.	Bedford	14.94	132.5	464	517	....	94	219	319	419	519
1741	Somerset boro.	Somerset	43.17	132.7	465	416	44	194	319	419	519	619
1742	Ferndale boro.	Cambria	28.08	132.7	464	449	12	162	287	387	487	587
1743	Monessen city.	Westmoreland	194.44	132.9	465	358	102	252	377	477	577	677
1744	Clearfield boro.	Clearfield	80.72	133.1	466	299	160	310	435	535	635	735
1745	Pennsburg boro.	Montgomery	11.19	133.2	466	511	....	98	223	323	423	523

Joint School.—Data probably need further refinement.

TABLE L—Continued

Number of District Serially Arranged	District	County	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount per Teaching Unit Raised by a 3.5 Mill Tax	Present Aid per Teaching Unit	Added Aid per Teaching Unit Necessary to Equalize a Minimum Program of					
							$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11	12	13
1746	Londonderry twp.	Chester	4.00	$ 133.3	$ 467	$ 409	$ 49	$ 199	$ 324	$ 424	$ 524	$ 624
1747	North East boro.*	Erie	30.37	133.4	467	405	53	203	328	428	528	628
1748	Mt. Joy twp.	Adams	7.00	133.7	468	424	33	183	308	408	508	608
1749	N. Versailles twp.	Allegheny	34.03	133.8	468	376	81	231	356	456	556	656
1750	Centre twp.	Berks	9.00	133.8	468	387	70	220	345	445	545	645
1751	Moore twp.	Northampton	15.00	133.9	469	377	79	229	354	454	554	654
1752	Tarentum boro.	Allegheny	69.69	134.3	470	297	158	308	433	533	633	733
1753	Scottdale boro.	Westmoreland	52.46	134.8	472	327	126	276	401	501	601	701
1754	Straban twp.	Adams	9.00	134.9	472	367	86	236	361	461	561	661
1755	N. Whitehall twp.	Lehigh	32.13	134.9	472	373	80	230	355	455	555	655
1756	Minersville boro.	Schuylkill	67.65	135.0	472	263	190	340	465	565	665	765
1757	W. Hanover twp.	Dauphin	5.16	135.2	472	388	65	215	340	440	540	640
1758	Worth twp.	Butler	7.27	135.1	473	416	36	186	311	411	511	611
1759	Williams twp.	Northampton	10.70	135.2	474	383	68	218	343	443	543	643
1760	Downingtown boro.	Chester	33.24	135.3	474	455	....	146	271	371	471	571
1761	Hollidaysburg boro.	Blair	46.52	135.4	474	282	169	319	444	544	644	744
1762	Twilight boro.	Washington	2.00	135.5	475	400	50	200	325	425	525	625
1763	S. Hanover twp.	Dauphin	7.45	135.7	475	352	98	248	373	473	573	673
1764	Stroud twp.	Monroe	9.40	135.7	475	434	16	166	291	391	491	591
1765	Greene twp.	Erie	10.33	135.9	476	358	91	241	366	466	566	666
1766	Atwood boro.	Armstrong	1.00	136.0	476	400	49	199	324	424	524	624
1767	E. Pikeland twp.	Chester	4.75	136.0	477	459	....	139	264	364	464	564
1768	Potter twp.	Beaver	1.39	136.0	476	640	....	....	84	184	284	384
1769	Hazleton city.	Luzerne	291.87	136.3	477	332	116	266	391	491	591	691
1770	E. Vincent twp.	Chester	7.00	136.4	477	398	50	200	325	425	525	625
1771	Stoyestown boro.	Somerset	4.38	136.5	478	436	11	161	286	386	486	586
1772	N. Catasauqua boro.	Northampton	10.91	136.5	478	329	118	268	393	493	593	693
1773	Union Independent	Union	1.00	137.0	480	400	45	195	320	420	520	620
1774	Foster twp.	McKean	20.66	137.1	480	517	....	78	203	303	403	503
1775	Upper Frederick twp.	Montgomery	4.30	137.2	480	532	....	63	188	288	388	488
1776	Harbor Creek twp.	Erie	22.13	137.3	481	489	....	105	230	330	430	530
1777	Dover twp.*	York	15.89	137.4	481	382	62	212	337	437	537	637
1778	Unity twp.	Westmoreland	56.06	137.4	481	307	137	287	412	512	612	712
1779	Apolacon twp.	Susquehanna	1.31	137.4	481	1,095	....	....	....	....	....	....
1780	Carnegie boro.	Allegheny	79.80	137.5	481	312	132	282	407	507	607	707
1781	Washington boro.	Lancaster	1.60	137.5	481	625	....	....	94	194	294	394
1782	E. Bangor boro.	Northampton	5.91	137.6	482	575	....	18	143	243	343	443
1783	Little Britain twp.	Lancaster	8.32	137.7	482	446	....	147	272	372	472	572
1784	Monroe twp.	Snyder	12.89	137.9	483	372	70	220	345	445	545	645
1785	Southampton twp.	Bucks	16.20	138.0	483	427	15	165	290	390	490	590
1786	New Holland boro.	Lancaster	13.09	138.0	483	553	....	39	164	264	364	464
1787	U. Allen twp.	Cumberland	8.00	138.1	483	370	72	222	347	447	547	647

1788	E. Taylor twp.	Cambria	21.13	138.2	484	346	95	245	370	470	570	670
1789	Sandy Lake twp.	Mercer	6.21	138.2	484	438	3	153	278	378	478	578
1790	Scranton city	Lackawanna	895.72	138.3	484	346	95	245	370	470	570	670
1791	S. Huntingdon twp.	Westmoreland	47.86	138.3	484	278	163	313	438	538	638	738
1792	Germany twp.	Adams	5.00	138.6	485	352	88	238	363	463	563	663
1793	Sharpsville boro.	Mercer	41.97	138.6	485	423	17	167	292	392	492	592
1794	Ford City boro.	Armstrong	53.56	138.6	485	265	175	325	450	550	650	750
1795	Upper Burrell twp.	Westmoreland	5.48	138.7	485	376	64	214	339	439	539	639
1796	Independence twp.	Washington	29.01	138.7	485	428	12	162	287	387	487	587
1797	Armstrong twp.	Indiana	11.43	138.9	486	404	35	185	310	410	510	610
1798	Center twp.	Beaver	5.93	139.0	486	354	85	235	360	460	560	660
1799	Bethel twp.	Armstrong	7.44	139.1	487	387	51	201	326	426	526	626
1800	Monongahela city	Washington	88.33	139.1	487	308	130	280	405	505	605	705
1801	Bloomsburg town	Columbia	55.52	139.3	488	295	136	286	411	511	611	711
1802	Salisbury twp.	Lancaster	25.90	139.4	488	449	....	138	263	363	463	563
1803	Southampton twp.	Franklin	12.27	139.5	489	417	19	169	294	394	494	594
1804	Sewickley twp.	Westmoreland	65.66	139.6	489	249	187	337	462	562	662	762
1805	Brady twp.	Huntingdon	4.08	139.7	489	333	103	253	378	478	578	678
1806	Jackson twp.	York	11.51	139.7	489	341	95	245	370	470	570	670
1807	S. Pymatuning twp.	Mercer	9.32	139.8	489	404	32	182	307	407	507	607
1808	Phoenixville boro.	Chester	67.55	139.8	489	276	160	310	435	535	635	735
1809	Edwardsville boro.	Luzerne	71.90	139.8	490	283	152	302	427	527	627	727
1810	Slippery Rock twp.	Butler	7.86	139.9	490	473	....	112	237	337	437	537
1811	Robesonia boro.	Berks	11.94	140.1	490	488	....	97	222	322	422	522
1812	Newton twp.	Cumberland	10.42	140.1	490	411	24	174	299	399	499	599
1813	Canonsburg boro.	Washington	109.03	140.4	491	260	174	324	449	549	649	749
1814	Pine twp.	Armstrong	5.88	140.5	492	367	66	216	341	441	541	641
1815	Rostraver twp.	Westmoreland	67.44	140.6	492	313	120	270	395	495	595	695
1816	N. Union twp.	Fayette	131.30	140.7	492	307	126	276	401	501	601	701
1817	Schuylkill Haven boro.	Schuylkill	40.82	140.9	493	287	145	295	420	520	620	720
1818	Cambria twp.	Cambria	42.55	141.1	494	348	83	233	358	458	558	658
1819	Old Lycoming twp.	Lycoming	6.33	141.7	496	351	78	228	353	453	553	653
1820	E. Drumore twp.	Lancaster	9.38	141.7	496	378	51	201	326	426	526	626
1821	French Creek twp.	Mercer	5.22	141.8	496	761	....	....	....	43	143	243
1822	McKees Rocks boro.	Allegheny	99.65	142.0	497	274	154	304	429	529	629	729
1823	Pocopson twp.*	Chester	3.79	142.0	497	877	....	....	....	....	26	126
1824	Upper Saucon twp.	Lehigh	17.03	142.0	497	458	....	120	245	345	445	545
1825	Cross Creek twp.	Washington	22.51	142.1	497	387	41	191	316	416	516	616
1826	Stowe twp.	Allegheny	92.37	142.2	497	257	171	321	446	546	646	746
1827	S. Langhorne boro.	Bucks	3.21	142.4	498	444	....	133	258	358	458	558
1828	E. Marlboro twp.*	Chester	15.83	142.5	499	800	....	....	....	1	101	201
1829	Hellertown boro.	Northampton	26.51	142.5	499	473	....	103	228	328	428	528
1830	Jackson twp.	Snyder	5.00	142.6	499	480	....	96	221	321	421	521
1831	Lansford boro.	Carbon	49.26	142.7	499	357	69	219	344	444	544	644
1832	Lock Haven city	Clinton	64.16	143.5	502	372	51	201	326	426	526	626
1833	Hanover boro.	York	67.70	143.7	503	307	115	265	390	490	590	690
1834	Castle Shannon boro.	Allegheny	16.07	143.8	503	336	86	236	361	461	561	661
1835	Lake twp.	Luzerne	11.30	143.8	503	764	....	....	....	33	133	233
1836	Penn twp.	Butler	10.99	144.3	505	372	48	198	323	423	523	623
1837	Juniata boro.	Blair	68.94	144.3	505	262	158	308	433	533	633	733

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TABLE L—Continued

Number of District Serially Arranged	District	County	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount per Teaching Unit Raised by a 3.5 Mill Tax	Present Aid per Teaching Unit	Added Aid per Teaching Unit Necessary to Equalize a Minimum Program of					
							$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11	12	13
1838	Allegheny twp.	Venango	2.12	$ 144.3	$ 505	$ 591	....	....	$ 104	$ 204	$ 304	$ 404
1839	Martic twp.	Lancaster	11.23	144.4	505	366	$ 54	$ 204	329	429	529	629
1840	Strausstown boro.	Berks	1.60	144.4	506	562	....	7	132	232	332	432
1841	Brothers Valley twp.	Somerset	22.10	144.6	506	392	27	177	302	402	502	602
1842	Harrison twp.*	Allegheny	71.62	144.7	506	319	100	250	375	475	575	675
1843	N. Charleroi boro.	Washington	16.72	144.7	506	280	139	289	414	514	614	714
1844	Liberty boro.	Allegheny	5.42	144.8	507	415	3	153	278	378	478	578
1845	Punxsutawney boro.	Jefferson	79.93	144.9	507	280	138	288	413	513	613	713
1846	Koppel boro.	Beaver	10.53	144.9	507	579	....	....	114	214	314	414
1847	Franklintown boro.	York	1.00	145.0	508	400	17	167	292	392	492	592
1848	Fagleysville ind.	Montgomery	1.00	145.0	508	400	17	167	292	392	492	592
1849	Mauch Chunk boro.	Carbon	17.36	145.2	509	760	....	....	....	31	131	231
1850	L. Tyrone twp.	Fayette	7.80	145.3	508	582	....	....	110	210	310	410
1851	Plymouth twp.	Luzerne	29.43	145.5	509	556	....	10	135	235	335	435
1852	Rouseville boro.	Venango	6.16	145.5	509	577	....	....	114	214	314	414
1853	Clay twp.	Lancaster	10.38	145.6	510	362	53	203	328	428	528	628
1854	St. Thomas twp.	Franklin	17.36	145.6	510	489	....	76	201	301	401	501
1855	Manheim twp.	York	7.00	146.0	511	400	14	164	289	389	489	589
1856	Dingman twp.	Pike	3.06	146.1	512	792	....	....	....	....	96	196
1857	S. Lebanon twp.	Lebanon	21.60	146.1	511	474	....	90	215	315	415	515
1858	Cambridge twp.	Crawford	3.34	146.4	513	674	....	....	13	113	213	313
1859	Madison twp.*	Clarion	14.47	146.9	514	560	....	1	126	226	326	426
1860	Hickory twp.	Mercer	35.89	147.1	515	342	68	218	343	443	543	643
1861	Penn twp.	Cumberland	7.64	147.3	516	497	....	62	187	287	387	487
1862	E. Carroll twp.	Cambria	13.18	147.3	516	367	42	192	317	417	517	617
1863	Oil City city	Venango	144.59	147.4	516	366	43	193	318	418	518	618
1864	U. Oxford twp.	Chester	5.00	147.4	516	388	21	171	296	396	496	596
1865	E. Pike Run twp.	Washington	55.30	147.4	516	285	124	274	399	499	599	699
1866	Aleppo twp.	Allegheny	2.02	147.5	516	366	43	193	318	418	518	618
1867	Eldred twp.	Warren	4.93	147 7	517	586	....	....	97	197	297	397
1868	E. Lackawannock twp.	Mercer	4.55	147.9	518	403	4	154	279	379	479	579
1869	L. Makefield twp.	Bucks	13.36	148.1	518	441	....	116	241	341	441	541
1870	Uwchlan twp.	Chester	3.51	148.1	518	469	....	88	213	313	413	513
1871	Hazle twp.	Luzerne	102.60	148.2	519	305	101	251	376	476	576	676
1872	Bechtelsville boro.	Berks	2.75	148.4	519	437	....	119	244	344	444	544
1873	N. Londonderry twp.	Lebanon	5.00	148.6	520	388	17	167	292	392	492	592
1874	Jefferson twp.	Allegheny	32.78	148.7	520	262	143	293	418	518	618	718
1875	Antrim twp.	Franklin	31.82	148.7	520	496	....	59	184	284	384	484
1876	Heidelberg twp.	Lehigh	7.37	149.1	522	445	....	108	233	333	433	533
1877	Glenfield boro.	Allegheny	5.76	149.1	522	457	....	96	221	321	421	521
1878	Tilden twp.	Berks	7.00	149.4	523	391	11	161	286	386	486	586
1879	Cambridge Springs boro.	Crawford	16.23	149.6	524	618	....	....	58	158	258	358

1880	Taylor boro.	Lackawanna	94.99	149.7	524	272	129	279	404	504	604	704
1881	L. Swatara twp.	Dauphin	5.67	149.7	524	427	....	124	249	349	449	549
1882	Beaver Falls boro.	Beaver	94.73	149.8	524	348	53	203	328	428	528	628
1883	Maxatawney twp.	Berks	14.65	150.0	525	396	4	154	279	379	479	579
1884	Spring Hill twp.	Fayette	24.80	150.1	525	349	51	201	326	426	526	626
1885	W. Deer twp.	Allegheny	54.94	150.2	525	241	159	309	434	534	634	734
1886	Greene twp.	Mercer	4.66	150.2	526	535	....	14	139	239	339	439
1887	S. Greensburg boro.	Westmoreland	16.97	150.5	527	456	....	92	217	317	417	517
1888	Turbot twp.	Northumberland	5.00	150.6	527	404	....	144	269	369	469	569
1889	Cumberland twp.	Adams	7.00	150.9	528	440	....	107	232	332	432	532
1890	S. Buffalo twp.	Armstrong	10.00	151.3	530	346	49	199	324	424	524	624
1891	Jenkins twp.	Luzerne	48.98	151.4	530	383	12	162	287	387	487	587
1892	Shohola twp.	Pike	2.80	151.4	530	1,474	....	....	....	....	....	....
1893	New Castle city	Lawrence	375.39	151.7	530	329	66	216	341	441	541	641
1894	Packerton ind.	Carbon	8.06	151.9	532	663	....	....	5	105	205	305
1895	Bear Lake boro.	Warren	1.27	152.0	532	756	....	....	....	....	....	....
1896	Fawn Grove boro.	York	1.71	152.0	532	468	....	75	200	300	400	500
1897	Richland boro.	Lebanon	6.17	152.0	532	481	....	62	187	287	387	487
1898	Beaver twp.	Snyder	2.00	152.1	532	340	53	203	328	428	528	628
1899	Blair twp.	Blair	6.86	152.1	532	391	2	152	277	377	477	577
1900	W. Marlboro twp.*	Chester	7.27	152.1	532	997	....	....	....	....	....	....
1901	Collingdale boro.	Delaware	40.89	152.2	533	489	....	53	178	278	378	478
1902	Maiden Creek twp.	Berks	11.35	152.3	533	372	20	170	295	395	495	595
1903	W. Wyoming boro.	Luzerne	16.43	152 6	534	465	....	76	201	301	401	501
1904	Conemaugh twp.	Cambria	11.89	152.7	535	378	12	162	287	387	487	587
1905	Glassport boro	Allegheny	41.56	152.9	535	321	69	219	344	444	544	644
1906	Washington twp.	Indiana	10.64	152.9	535	387	3	153	278	378	478	578
1907	E. Rockhill twp.	Bucks	7.11	152.9	535	405	....	135	260	360	460	560
1908	Mt. Pleasant twp.	Adams	9.64	153.0	535	378	12	162	287	387	487	587
1909	Highland twp.	Chester	5.00	153.0	535	387	3	153	278	378	478	578
1910	Cumru twp.	Berks	25.81	153.1	536	387	2	152	277	377	477	577
1911	Bethel twp.	Delaware	4.94	153.4	537	365	23	173	298	398	498	598
1912	Cherry Hill twp.	Indiana	16.87	153.5	537	398	....	140	265	365	465	565
1913	W. Donegal twp.	Lancaster	8.30	153.6	538	395	....	142	267	367	467	567
1914	Dravosburg boro.	Allegheny	10.78	153.8	538	418	....	119	244	344	444	544
1915	Sharpsburg boro.	Allegheny	42.96	153.9	539	265	121	271	396	496	596	696
1916	Union twp.	Erie	10.33	153.9	539	409	....	127	252	352	452	552
1917	Findley twp.	Allegheny	29.94	154.1	540	684	....	....	....	76	176	276
1918	Blairsville boro.	Indiana	41.41	154.1	539	406	....	130	255	355	455	555
1919	Pulaski twp.	Lawrence	11.65	154.2	540	393	....	142	267	367	467	567
1920	Trafford boro.	Westmoreland	34.06	154.3	540	419	....	116	241	341	441	541
1921	Palmyra twp.	Pike	2.72	154.4	540	1,256	....	....	....	....	....	....
1922	Loyalsock twp.	Lycoming	8.18	154.5	541	423	....	111	236	336	436	536
1923	S. Union twp.	Fayette	78.45	154.7	542	264	119	269	394	494	594	694
1924	Black Lick twp.	Indiana	10.50	154.8	542	341	42	192	317	417	517	617
1925	Middle Paxton twp.	Dauphin	7.18	154.9	542	504	....	29	154	254	354	454
1926	Cranberry twp.	Venango	23.85	155.3	544	589	....	....	67	167	267	367
1927	N. Irwin boro.	Westmoreland	4.34	156.0	546	384	....	145	270	370	470	570
1928	Spring twp.	Berks	32.94	156.0	546	457	....	72	197	297	397	497
1929	S. Beaver twp.	Beaver	7.11	156.1	546	449	....	80	205	305	405	505

* Joint School.—Data probably need further refinement.

TABLE L—Continued

Number of District Serially Arranged	District	County	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount per Teaching Unit Raised by a 3.5 Mill Tax	Present Aid per Teaching Unit	Added Aid per Teaching Unit Necessary to Equalize a Minimum Program of					
							$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11	12	13
1930	Palmyra boro	Lebanon	30.11	$ 156.1	$ 546	$ 516	....	$ 13	$ 138	$ 238	$ 338	$ 438
1931	Beallsville boro	Washington	6.06	156.4	548	477	....	50	175	275	375	475
1932	Long Branch boro	Washington	3.13	156.5	548	345	$ 32	182	307	407	507	607
1933	Aleppo twp	Greene	13.60	156.6	548	416	....	111	236	336	436	536
1934	W. Whiteland twp	Chester	5.41	156.6	548	470	....	57	182	282	382	482
1935	L. Salford twp	Montgomery	10.40	156.8	549	381	....	145	270	370	470	570
1936	Montgomery twp	Montgomery	5.36	156.9	549	636	....	....	15	115	215	315
1937	Mill creek twp	Lebanon	15.04	157.0	549	670	....	....	....	81	181	281
1938	Union twp	Washington	24.61	157.1	550	347	28	178	303	403	503	603
1939	Kulpmont boro	Northumberland	30.36	157.1	550	399	....	126	251	351	451	551
1940	Lower Yoder twp	Cambria	18.75	157.4	551	555	....	....	94	194	294	394
1941	N. Mahoning twp	Indiana	7.03	157.5	551	356	18	168	293	393	493	593
1942	Taylor twp.*	Lawrence	9.03	157.7	552	485	....	38	163	263	363	463
1943	E. Cameron twp	Northumberland	8.63	157.8	552	372	1	151	276	376	476	576
1944	U. Uwchlan twp	Chester	4.00	158.0	553	385	....	137	262	362	462	562
1945	Chartiers twp	Washington	36.19	158.2	554	268	103	253	378	478	578	678
1946	Jackson twp	Lebanon	12.03	158.4	555	374	....	146	271	371	471	571
1947	W. Sadsbury twp	Chester	4.04	158.4	555	495	....	25	150	250	350	450
1948	Greene twp	Franklin	25.55	158.5	555	450	....	70	195	295	395	495
1949	N. Sewickley twp	Beaver	11.75	158.6	555	334	36	186	311	411	511	611
1950	Charlestown twp	Chester	5.30	159.2	557	702	....	....	....	41	141	241
1951	Spring twp	Snyder	8.35	159.2	557	469	....	49	174	274	374	474
1952	Fleetwood boro	Berks	14.98	159.3	557	515	....	3	128	228	328	428
1953	Tremont boro	Schuylkill	15.42	159.5	558	496	....	21	146	246	346	446
1954	DuBois City	Clearfield	95.58	160.1	560	335	30	180	305	405	505	605
1955	W. Nantmeal twp	Chester	4.30	160.2	561	559	....	....	80	180	280	380
1956	Eldred twp	McKean	7.91	160.7	562	482	....	31	156	256	356	456
1957	W. Easton boro	Northampton	8.88	160.7	563	533	....	....	104	204	304	404
1958	Middlesex twp	Butler	7.72	161.0	563	395	....	117	242	342	442	542
1959	Chippewa twp	Beaver	5.00	161.0	563	352	10	160	285	385	485	585
1960	Birdsboro boro	Berks	27.48	161.4	565	479	....	31	156	256	356	456
1961	Shippingport boro	Beaver	1.82	161.5	565	440	....	70	195	295	395	495
1962	Waynesburg boro	Greene	39.21	161.8	566	508	....	1	126	226	326	426
1963	Frazier twp	Allegheny	7.91	161.9	566	324	35	185	310	410	510	610
1964	Ebensburg boro	Cambria	19.76	162.3	568	449	....	58	183	283	383	483
1965	Sadsbury twp	Lancaster	7.00	162.7	570	385	....	120	245	345	445	545
1966	Tinicum twp	Bucks	9.42	162.7	570	509	....	....	121	221	321	421
1967	Summit twp	Somerset	17.99	162.9	570	401	....	104	229	329	429	529
1968	Georgeville ind	Indiana	1.00	163.0	571	340	14	164	289	389	489	589
1969	Tyrone boro	Blair	76.18	163.2	571	288	66	216	341	441	541	641
1970	Cornplanter twp	Venango	15.94	163.6	572	457	....	46	171	271	371	471
1971	W. Liberty boro	Butler	1.00	164.0	574	400	....	101	226	326	426	526

1972	Wilmington twp.	Lawrence	6.53	164.0	574	453	....	48	173	273	373	473
1973	Elizabeth twp.	Lancaster	5.29	164.1	574	424	....	77	202	302	402	502
1974	Allegheny twp.	Westmoreland	24.51	164.1	574	465	....	36	161	261	361	461
1975	Aston twp.	Delaware	10.41	164.2	575	373	....	127	252	352	452	552
1976	Ellwood City	Lawrence	104.73	164.3	575	283	67	217	342	442	542	642
1977	Union twp.	Lawrence	28.79	164.3	575	492	....	8	133	233	333	433
1978	E. Allen twp.	Northampton	7.63	164.4	575	344	6	156	281	381	481	581
1979	Durham twp.	Bucks	3.35	164.5	576	477	....	22	147	247	347	447
1980	Weissport boro.	Carbon	3.81	164.6	576	425	....	74	199	299	399	499
1981	Pocono twp.	Monroe	11.78	164.7	576	609	....	....	15	115	215	315
1982	Franklin twp.	Chester	4.00	164.8	577	459	....	39	164	264	364	464
1983	Salt Lick twp.	Fayette	14.91	165.0	577	601	....	....	22	122	222	322
1984	Conemaugh twp.	Somerset	57.57	165.2	578	294	53	203	328	428	528	628
1985	Darby boro.	Delaware	57.33	165.2	578	360	....	137	262	362	462	562
1986	Cranberry twp.	Butler	6.00	165.2	578	370	....	127	252	352	452	552
1987	Bangor boro.	Northampton	48.08	165.3	579	286	60	210	335	435	535	635
1988	Burrell twp.	Indiana	25.76	165.5	579	330	16	166	291	391	491	591
1989	East Earl twp.	Lancaster	15.76	165.5	579	399	....	97	222	322	422	522
1990	St. Clair twp.	Westmoreland	3.00	165.7	580	380	....	115	240	340	440	540
1991	Jefferson twp.	Washington	18.70	165.8	580	365	....	130	255	355	455	555
1992	L. Heidelberg twp.	Berks	6.60	165.8	580	474	....	21	146	246	346	446
1993	Shamokin twp.	Northumberland	8.35	165.9	580	398	....	97	222	322	422	522
1994	Union twp.	Adams	6.21	166.0	581	435	....	59	184	284	384	484
1995	Bath boro.	Northampton	7.70	166.0	581	467	....	27	152	252	352	452
1996	New Hope boro.	Bucks	10.17	166.0	581	487	....	7	132	232	332	432
1997	L. Pottsgrove twp.	Montgomery	6.52	166.4	582	350	....	143	268	368	468	568
1998	Paradise twp.	Lancaster	16.51	166.6	583	415	....	77	202	302	402	502
1999	Williamsport city	Lycoming	253.52	167.4	588	373	....	114	239	339	439	539
2000	Franconia twp.	Montgomery	9.00	167.5	586	373	....	116	241	341	441	541
2001	E. Buffalo twp.	Union	7.22	167.7	587	452	....	36	161	261	361	461
2002	Dean twp.	Cambria	6.30	168.1	589	352	....	134	259	359	459	559
2003	N. Belle Vernon boro.	Westmoreland	20.25	168.5	590	418	....	67	192	292	392	492
2004	Lehighton boro.	Carbon	47.99	168.6	590	516	....	....	94	194	294	394
2005	Boyertown boro.	Berks	27.02	168.7	590	616	....	....	....	94	194	294
2006	Tamaqua boro.	Schuylkill	96.64	168.8	591	226	108	258	383	483	583	683
2007	Forward twp.	Butler	7.76	169.2	593	392	....	90	215	315	415	515
2008	Summit twp.	Crawford	12.05	169.3	593	409	....	73	198	298	398	498
2009	Catasauqua boro.	Lehigh	32.21	169.4	593	527	....	....	80	180	280	380
2010	Wolf Creek twp.	Mercer	3.00	170.0	595	360	....	120	245	345	445	545
2011	Harmar twp.	Allegheny	17.16	170.0	595	377	....	103	228	328	428	528
2012	Lemoyne boro.	Cumberland	27.84	170.0	595	452	....	28	153	253	353	453
2013	Macungie boro.	Lehigh	4.56	170.4	596	475	....	4	129	229	329	429
2014	Hughestown boro.	Luzerne	18.46	170.5	596	489	....	....	115	215	315	415
2015	Jefferson twp.	Butler	6.00	170.7	597	390	....	88	213	313	413	513
2016	Norwood boro.*	Delaware	21.08	170.9	598	644	....	....	....	58	158	258
2017	Richhill twp.	Greene	24.80	171.0	598	383	....	94	219	319	419	519
2018	Perkasie boro.	Bucks	23.00	171.0	598	530	....	....	72	172	272	372
2019	Corry city	Erie	46.93	171.1	599	400	....	76	201	301	401	501
2020	Braddock twp.	Allegheny	10.33	171.2	599	379	....	97	222	322	422	522
2021	W. Pike Run twp.	Washington	22.11	171.3	600	464	....	11	136	236	336	436

* Joint School.—Data probably need further refinement.

TABLE L—Continued

Number of District Serially Arranged	District	County	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount per Teaching Unit Raised by a 3.5 Mill Tax	Present Aid per Teaching Unit	Added Aid per Teaching Unit Necessary to Equalize a Minimum Program of					
							$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11	12	13
2022	Oley twp.	Berks	13.35	$ 171.4	$ 600	$ 608	....	....	....	$ 92	$ 192	$ 292
2023	W. Vincent twp.	Chester	5.00	171.4	600	439	....	$ 36	$ 161	261	361	461
2024	Rankin boro.	Allegheny	64.55	171.5	600	259	$ 66	216	341	441	541	641
2025	Skippack twp.	Montgomery	8.28	171.5	601	357	....	117	242	342	442	542
2026	Adams twp.	Butler	7.50	172.0	602	406	....	67	192	292	392	492
2027	Oakmont boro.	Allegheny	48.11	172.1	603	575	....	....	22	122	222	322
2028	Lansdale boro.	Montgomery	47.78	172.5	604	485	....	....	111	211	311	411
2029	Jeddo boro.	Luzerne	2.07	172.5	604	652	....	....	....	44	144	244
2030	Sadsbury twp.	Chester	6.03	172.5	604	391	....	80	205	305	405	505
2031	Forward twp.	Allegheny	25.49	172.5	604	524	....	....	72	172	272	372
2032	W. Tyrone twp.	Fayette	14.79	173.3	607	415	....	53	178	278	378	478
2033	Farrell boro.	Mercer	133.63	173.4	607	276	42	192	317	417	517	617
2034	W. Cameron twp.	Northumberland	4.29	173.6	608	466	....	1	126	226	326	426
2035	N. Annville twp.	Lebanon	9.00	173.7	608	395	....	72	197	297	397	497
2036	Delaware twp.	Pike	3.94	173.9	609	709	....	....	....	....	82	182
2037	Elizabethtown boro.	Lancaster	29.77	173.9	609	334	....	132	257	357	457	557
2038	S. Abington twp.	Lackawanna	9.20	174.1	609	489	....	....	102	202	302	402
2039	Monroe twp.	Cumberland	10.32	174.6	611	391	....	73	198	298	398	498
2040	Gearhart twp.	Northumberland	2.70	174.8	612	451	....	12	137	237	337	437
2041	Clinton twp.	Butler	7.22	174.9	612	391	....	72	197	297	397	497
2042	Coplay boro.	Lehigh	15.70	175.0	612	539	....	....	49	149	249	349
2043	Shamokin boro.	Northumberland	111.12	175.7	615	326	....	134	259	359	459	559
2044	W. Earl twp.	Lancaster	14.97	176.0	616	431	....	28	153	253	353	453
2045	U. Pottsgrove twp.	Montgomery	2.13	176.1	617	319	....	139	264	364	464	564
2046	Jennerstown boro.	Somerset	1.93	176.2	617	383	....	75	200	300	400	500
2047	E. Springfield boro.	Erie	2.28	176.3	617	519	....	....	64	164	264	364
2048	Ambridge boro.	Beaver	117.79	176.4	617	323	....	135	260	360	460	560
2049	Stroudsburg boro.	Monroe	42.98	176.4	617	350	....	108	233	333	433	533
2050	Sinking Springs boro.	Berks	11.91	176.5	618	472	....	....	110	210	310	410
2051	Little Beaver twp.	Lawrence	4.91	176.8	619	498	....	....	83	183	283	383
2052	Strasburg boro.	Lancaster	6.53	176.9	619	476	....	....	105	205	305	405
2053	Buckingham twp.	Bucks	14.21	177.0	620	375	....	80	205	305	405	505
2054	Morrisville boro.	Bucks	37.92	177.1	620	476	....	....	104	204	304	404
2055	Marion twp.	Berks	8.63	177.3	621	489	....	....	90	190	290	390
2056	Buffalo twp.	Butler	7.50	177.5	621	326	....	128	253	353	453	553
2057	Masontown boro.	Fayette	22.83	177.6	622	456	....	....	122	222	322	422
2058	E. Hempfield twp.	Lancaster	26.39	177.6	622	480	....	....	98	198	298	398
2059	Concord twp.	Delaware	8.16	177.9	623	411	....	41	166	266	366	466
2060	Manchester twp.	York	9.01	178.1	624	388	....	63	188	288	388	488
2061	Centralia boro.	Columbia	10.42	178.5	625	414	....	36	161	261	361	461
2062	Honesdale boro.	Wayne	36.53	179.1	627	576	....	....	....	97	197	297
2063	Pennsbury twp.*	Chester	7.34	179.6	629	617	....	....	....	54	154	254

2064	Lititz boro	Lancaster	30.41	179.7	629	543	....	....	28	128	228	328
2065	Barrett twp	Monroe	17.34	180.0	630	622	....	....	....	48	148	248
2066	Bethlehem twp	Northampton	19.12	180.0	630	316	....	129	254	354	454	554
2067	U. Macungie twp	Lehigh	15.93	180.4	631	578	....	....	....	91	191	291
2068	Duquesne city	Allegheny	148.28	180.6	632	321	....	122	247	347	447	547
2069	Brownsville twp	Fayette	11.59	180.9	633	330	....	112	237	337	437	537
2070	Hyde Park boro	Westmoreland	4.41	180.9	633	408	....	34	159	259	359	459
2071	Birmingham twp.*	Delaware	5.20	181.2	634	834	....	....	....	....	....	32
2072	Baldwin twp	Allegheny	35.04	181.2	634	409	....	32	157	257	357	457
2073	Ashley boro	Luzerne	47.72	181.6	636	340	....	99	224	324	424	524
2074	Eaglesmere boro	Sullivan	2.57	181.7	636	630	....	....	....	34	134	234
2075	Hamburg boro	Berks	22.68	181.7	636	407	....	32	157	257	357	457
2076	Pleasant Hill ind	Erie	1.00	182.0	637	400	....	38	163	263	363	463
2077	Etna boro	Allegheny	44.59	182.1	637	289	....	149	274	374	474	574
2078	Coal twp	Northumberland	114.31	182.4	638	404	....	33	158	258	358	458
2079	Ivyland boro	Bucks	2.17	182.5	639	383	....	53	178	278	378	478
2080	Donora boro	Washington	130.19	182.7	639	318	....	118	243	343	443	543
2081	Canton twp.*	Washington	33.66	182.9	640	269	16	166	291	391	491	591
2082	Pt. Marion boro	Fayette	20.12	183.1	640	427	....	8	133	233	333	433
2083	Mifflin twp	Allegheny	96.54	183.3	641	236	48	198	323	423	523	623
2084	W. Hempfield twp	Lancaster	14.12	183.4	642	379	....	54	179	279	379	479
2085	Washington twp	Lawrence	3.47	183.6	643	494	....	....	63	163	263	363
2086	E. Donegal twp	Lancaster	21.12	183.8	643	409	....	23	148	248	348	448
2087	Exeter twp	Berks	20.00	183.9	643	459	....	....	98	198	298	398
2088	Tobyhanna twp	Monroe	7.06	184.0	644	703	....	....	....	....	53	153
2089	Bristol boro	Bucks	70.03	184.0	644	311	....	120	245	345	445	545
2090	Millvale boro	Allegheny	34.93	184.2	645	338	....	92	217	317	417	517
2091	Greenville boro	Mercer	63.89	184.3	645	293	....	137	262	362	462	562
2092	Barr twp	Cambria	17.52	184.4	645	449	....	....	106	206	306	406
2093	Arnold boro	Westmoreland	70.80	184.6	646	249	30	180	305	405	505	605
2094	York twp	York	19.11	184.6	646	334	....	95	220	320	420	520
2095	Washington twp	Clarion	7.79	184.7	646	500	....	....	54	154	254	354
2096	Fairview twp	Mercer	4.00	185.3	649	385	....	41	166	266	366	466
2097	S. Whitehall twp	Lehigh	26.69	185.4	649	513	....	....	38	138	238	338
2098	Coraopolis boro	Allegheny	74.89	185.5	649	314	....	112	237	337	437	537
2099	Coatesville city	Chester	111.77	185.6	649	449	....	....	102	202	302	402
2100	Beaver boro	Beaver	40.58	186.2	651	577	....	....	....	72	172	272
2101	Colerain twp	Lancaster	10.26	186.2	652	421	....	2	127	227	327	427
2102	Topton boro	Berks	7.60	186.3	652	596	....	....	....	52	152	252
2103	Lebanon city	Lebanon	148.91	187.0	655	310	....	110	235	335	435	535
2104	Coolbaugh twp	Monroe	8.90	187.0	654	478	....	....	68	168	268	368
2105	York city	York	332.47	187.1	655	336	....	84	209	309	409	509
2106	Greenfield twp	Erie	8.62	187.5	656	413	....	6	131	231	331	431
2107	Columbia boro	Lancaster	67.70	187.6	656	301	....	118	243	343	443	543
2108	Plum twp	Allegheny	44.41	187.8	657	407	....	11	136	236	336	436
2109	W. York boro	York	32.01	187.9	658	382	....	35	160	260	360	460
2110	Shillington boro	Berks	26.40	187.9	658	445	....	....	97	197	297	397
2111	Brownstown boro	Cambria	5.75	188.3	659	446	....	....	95	195	295	395
2112	German twp	Fayette	139.35	188.4	659	296	....	120	245	345	445	545
2113	Montgomery twp	Franklin	19.21	188.4	660	404	....	11	136	236	336	436

* Joint School.—Data probably need further refinement.

TABLE L—Continued

Number of District Serially Arranged	District	County	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount per Teaching Unit Raised by a 3.5 Mill Tax	Present Aid per Teaching Unit	Added Aid per Teaching Unit Necessary to Equalize a Minimum Program of					
							$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11	12	13
2114	White twp.	Beaver	11.63	$ 188.5	$ 660	$ 429	$	....	$ 11	$ 111	$ 211	$ 311
2115	Braddock boro.	Allegheny	114.21	188.8	661	397	....	$ 17	142	242	342	442
2116	Stockertown boro.	Northampton	4.14	188.9	661	419	....	....	20	120	220	320
2117	Kennedy twp.	Allegheny	7.18	189.4	663	560	....	....	....	77	177	277
2118	Nicholson twp.	Fayette	32.04	189.7	664	403	....	8	133	233	333	433
2119	Plumstead twp.	Bucks	12.85	189.8	664	360	....	51	176	276	376	476
2120	Everson boro.	Fayette	4.22	189.8	664	365	....	46	171	271	371	471
2121	Bensalem twp.	Bucks	27.73	190.0	665	397	....	13	138	238	338	438
2122	Mahanoy City boro.	Schuylkill	96.18	190.3	666	296	....	113	238	338	438	538
2123	E. Stroudsburg boro.	Monroe	40.34	190.4	666	358	....	51	176	276	376	476
2124	L. Mt. Bethel twp.	Northampton	7.60	190.4	666	415	....	....	19	119	219	319
2125	Doylestown twp.	Bucks	8.00	190.6	667	425	....	....	108	208	308	408
2126	Patterson twp.	Beaver	8.38	191.3	670	429	....	....	101	201	301	401
2127	Aspinwall boro.	Allegheny	30.82	191.5	670	566	....	....	....	64	164	264
2128	Upper Chichester twp.	Delaware	16.92	191.5	670	383	....	22	147	247	347	447
2129	Nazareth boro.	Northampton	31.86	191.8	671	498	....	....	31	131	231	331
2130	Sharon city	Mercer	172.23	191.9	672	320	....	83	208	308	408	508
2131	Economy twp.	Beaver	5.00	192.2	673	376	....	26	151	251	351	451
2132	Franklin twp.*	Adams	12.76	192.3	673	466	....	....	61	161	261	361
2133	Thompson twp.	Susquehanna	1.45	192.4	674	1,449	....	....	....	....	....	....
2134	Upper Merion twp.	Montgomery	39.87	192.5	674	389	....	12	137	237	337	437
2135	S. Londonderry twp.	Lebanon	10.28	192.6	674	378	....	23	148	248	348	448
2136	E. Lansdowne boro.	Delaware	15.41	192.7	674	412	....	....	14	114	214	314
2137	Indiana twp.	Allegheny	21.94	192.8	675	435	....	....	90	190	290	390
2138	Deerfield twp.	Tioga	2.96	192.9	675	994	....	....	....	....	....	....
2139	Homestead boro.	Allegheny	146.54	193.1	676	348	....	51	176	276	376	476
2140	Hamilton twp.	Adams	4.00	193.3	677	400	....	....	123	223	323	423
2141	Somerset twp.	Somerset	35.73	194.2	680	374	....	21	146	246	346	446
2142	W. Bethlehem twp.	Washington	19.57	194.6	681	384	....	10	135	235	335	435
2143	Wind Gap boro.	Northampton	8.22	194.8	682	492	....	....	26	126	226	326
2144	Swissvale boro.	Allegheny	93.07	195.3	683	296	....	96	221	321	421	521
2145	Highland twp.	Adams	2.28	195.6	685	625	....	....	....	....	90	190
2146	Northampton twp.	Bucks	11.38	195.7	685	466	....	....	49	149	249	349
2147	Springdale boro.	Allegheny	30.01	195.8	685	523	....	....	....	92	192	292
2148	Thornbury twp.	Delaware	4.62	195.9	686	725	....	....	....	....	....	89
2149	Reserve twp.	Allegheny	11.13	196.2	687	408	....	....	105	205	305	405
2150	Hanover twp.	Lehigh	3.03	196.4	687	446	....	....	67	167	267	367
2151	Valley twp.	Chester	16.43	196.8	689	435	....	....	76	176	276	376
2152	Porter twp.	Schuylkill	30.50	196.9	689	512	....	....	....	99	199	299
2153	Windsor twp.	Berks	3.57	198.0	693	568	....	....	....	39	139	239
2154	Silver Spring twp.	Cumberland	11.91	198.5	695	393	....	....	112	212	312	412
2155	U. Gwynedd twp.	Montgomery	9.63	198.9	696	415	....	....	89	189	289	389

2156	Carlisle boro	Cumberland	83.58	198.9	696	286	....	93	218	318	418	518
2157	Haysville boro	Allegheny	1.00	199.0	696	450	....	....	54	154	254	354
2158	Strasburg twp	Lancaster	10.32	199.7	699	370	....	6	131	231	331	431
2159	Mt. Joy twp	Lancaster	14.67	200.2	701	425	....	....	74	174	274	374
2160	London-Britain twp	Chester	3.00	200.3	700	426	....	....	74	174	274	374
2161	Middlesex twp	Cumberland	7.21	200.4	702	413	....	....	85	185	285	385
2162	W. Brownsville boro	Washington	10.06	200.9	703	403	....	....	94	194	294	394
2163	E. Lampeter twp	Lancaster	18.63	201.3	705	342	....	28	153	253	353	453
2164	Earl twp	Lancaster	17.71	201.4	705	385	....	....	110	210	310	410
2165	Porter twp	Huntingdon	4.35	201.8	706	419	....	....	75	175	275	375
2166	Clifton Heights boro	Delaware	18.64	202.0	707	477	....	....	16	116	216	316
2167	W. Shenango twp	Crawford	1.91	202.6	709	1,170	....	....	....	....	....	....
2168	Warren boro	Warren	116.65	203.1	711	357	....	7	132	232	332	432
2169	Kingston boro	Luzerne	243.35	203.3	711	216	....	148	273	373	473	573
2170	Mt. Penn boro	Berks	16.48	203.3	712	443	....	....	45	145	245	345
2171	Lebanon ind	Lebanon	13.10	203.5	712	548	....	....	....	40	140	240
2172	White twp	Indiana	15.90	204.1	714	361	....	....	125	225	325	425
2173	Penn twp	Chester	3.00	204.3	715	492	....	....	....	93	193	293
2174	Kennett Square boro	Chester	21.03	204.8	716	594	....	....	....	....	90	190
2175	Silverdale boro	Bucks	1.00	205.0	717	450	....	....	33	133	233	333
2176	Abington twp	Lackawanna	9.02	205.4	719	464	....	....	17	117	217	317
2177	Bradford Woods boro	Allegheny	2.32	206.0	721	388	....	....	91	191	291	391
2178	W. Bradford twp	Chester	6.14	206.2	722	405	....	....	73	173	273	373
2179	Moon twp	Allegheny	21.88	206.4	723	450	....	....	27	127	227	327
2180	Applewold boro	Armstrong	2.45	206.5	722	278	....	75	200	300	400	500
2181	Ambler boro	Montgomery	36.72	206.7	724	558	....	....	....	18	118	218
2182	Burlington boro	Bradford	.30	207.0	723	1,417	....	....	....	....	....	....
2183	New Garden twp	Chester	7.69	207.0	725	476	....	....	....	99	199	299
2184	Wilmington twp	Mercer	2.00	207.0	725	570	....	....	....	5	105	205
2185	Little Mahonoy twp	Northumberland	2.00	207.0	724	400	....	....	76	176	276	376
2186	Susquehanna twp	Lycoming	1.38	207.2	725	493	....	....	....	82	182	282
2187	Williams twp	Dauphin	8.90	207.2	725	339	....	11	136	236	336	436
2188	Rochester twp	Beaver	8.94	207.2	725	367	....	....	108	208	308	408
2189	Guilford twp	Franklin	22.54	207.3	726	481	....	....	....	93	193	293
2190	Colwyn boro	Delaware	7.42	208.0	728	525	....	....	....	47	147	247
2191	S. Heidelberg twp	Berks	7.33	208.5	730	433	....	....	37	137	237	337
2192	L. Moreland twp	Montgomery	10.69	208.6	730	758	....	....	....	....	....	12
2193	Penn twp	Allegheny	72.97	208.7	730	283	....	62	187	287	387	487
2194	Blacklick twp	Cambria	27.28	208.7	731	435	....	....	34	134	234	334
2195	Falls twp	Bucks	15.07	210.6	737	464	....	....	....	99	199	299
2196	E. Nottingham twp	Chester	7.93	211.0	737	465	....	....	....	98	198	298
2197	Indiana boro	Indiana	79.29	211.1	739	324	....	12	137	237	337	437
2198	Potter twp	Centre	10.76	211.5	740	426	....	....	34	134	234	334
2199	Redstone twp	Fayette	153.71	211.8	741	297	....	37	162	262	362	462
2200	Altoona city	Blair	393.07	211.8	741	361	....	....	98	198	298	398
2201	L. Providence twp	Montgomery	13.28	212.0	742	611	....	....	....	....	47	147
2202	S. W. Greensburg boro	Westmoreland	14.03	212.0	742	446	....	....	12	112	212	312
2203	Greensburg boro	Westmoreland	130.62	212.1	742	316	....	17	142	242	342	442
2204	Northampton boro	Northampton	60.10	212.2	743	323	....	9	134	234	334	434
2205	Plymouth twp	Montgomery	25.30	212.5	745	490	....	....	....	65	165	265

* Joint School.—Data probably need further refinement.

TABLE L—Continued

Number of District Serially Arranged	District	County	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount per Teaching Unit Raised by a 3.5 Mill Tax	Present Aid per Teaching Unit	Added Aid per Teaching Unit Necessary to Equalize a Minimum Program of					
							$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11	12	13
2206	Roaring Brook twp.	Lackawanna	2.08	$ 213.0	$ 746	$ 617	$	....	....	....	$ 37	$ 137
2207	Richmond twp.	Tioga	4.80	213.1	746	1,141	....	....	....	....	....	....
2208	Nippenose twp.	Lycoming	2.86	213.3	746	621	....	....	....	$	33	133
2209	Paradise twp.	Monroe	4.13	213.3	747	476	....	....	....	77	177	277
2210	Gilmore twp.	Greene	7.00	213.6	748	365	....	....	$ 87	187	287	387
2211	Reiglesville boro.	Bucks	4.35	213.6	747	445	....	....	8	108	208	308
2212	Westfall twp.	Pike	1.36	214.0	749	823	....	....	....	....	....	....
2213	Port Vue boro.	Allegheny	21.39	214.5	751	414	....	....	35	135	235	335
2214	Washington boro.	Washington	163.57	214.5	751	312	....	$ 12	137	237	337	437
2215	Exeter boro.	Luzerne	30.00	215.1	753	637	....	....	....	....	10	110
2216	Allentown city.	Lehigh	481.41	215.6	754	352	....	....	94	194	294	394
2217	Parker twp.	Butler	3.31	216.7	758	647	....	....	....	....	....	95
2218	Logan twp.*	Huntingdon	1.26	216.7	759	3,346	....	....	....	....	....	....
2219	Venango twp.	Crawford	2.22	217.1	760	615	....	....	....	....	25	125
2220	Brownsville boro.	Fayette	19.28	217.2	760	495	....	....	....	45	145	245
2221	Wilkinsburg boro.	Allegheny	195.96	217.9	762	319	....	....	119	219	319	419
2222	Penn twp.	Lancaster	14.08	218.1	763	381	....	....	56	156	256	356
2223	College Hill boro.	Beaver	19.50	218.5	765	669	....	....	....	....	....	66
2224	Forks twp.	Northampton	6.11	218.8	766	376	....	....	58	158	258	358
2225	Leetsdale boro.	Allegheny	19.97	218.9	766	608	....	....	....	....	26	126
2226	Ridgway boro.	Elk	40.15	219.7	769	373	....	....	58	158	258	358
2227	Dublin boro.	Bucks	1.00	220.0	770	450	....	....	....	80	180	280
2228	Union ind.	Adams	1.00	220.0	770	340	....	....	90	190	290	390
2229	Hatboro boro.	Montgomery	19.31	220.1	770	443	....	....	....	87	187	287
2230	Summit twp.	Butler	8.70	220.9	773	343	....	....	84	184	284	384
2231	Bridgeport boro.	Montgomery	31.04	221.5	775	471	....	....	....	54	154	254
2232	White Marsh twp.	Montgomery	24.41	221.8	777	559	....	....	....	....	64	164
2233	Franklin twp.	Allegheny	5.16	221.9	777	403	....	....	20	120	220	320
2234	Richland twp.	Bucks	9.00	222.0	777	373	....	....	50	150	250	350
2235	Rapho twp.	Lancaster	18.98	222.7	780	406	....	....	14	114	214	314
2236	E. Wheatfield twp.*	Indiana	9.24	222.8	780	751	....	....	....	....	....	....
2237	McKeesport city.	Allegheny	358.04	223.4	782	342	....	....	76	176	276	376
2238	Ben Avon boro.	Allegheny	21.00	223.9	784	625	....	....	....	....	....	91
2239	Butler city.	Butler	186.58	224.3	785	282	....	8	133	233	333	433
2240	W. Cornwall twp.	Lebanon	5.06	225.9	791	585	....	....	....	....	24	124
2241	Camp Hill boro.	Cumberland	19.55	226.1	791	463	....	....	....	46	146	246
2242	Graysville boro.	Greene	2.03	226.6	793	394	....	....	13	113	213	313
2243	Milford ind.	Pike	7.77	226.9	794	655	....	....	....	....	....	51
2244	Hampden twp.	Cumberland	5.10	227.3	795	357	....	....	48	148	248	348
2245	Chest twp.	Cambria	4.00	227.3	796	370	....	....	34	134	234	334
2246	Solebury twp.	Bucks	10.37	228.5	800	453	....	....	....	47	147	247
2247	Scott twp.	Allegheny	26.93	228.8	801	350	....	....	49	149	249	349

2248	Malverne boro	Chester	7.26	229.3	803	632	....	....	....	....	....	65
2249	Allison twp	Clinton	1.67	229.3	803	443	....	....	....	54	154	254
2250	Meadville city	Crawford	91.91	229.6	803	368	242	392	517	617	717	817
2251	Warwick twp	Bucks	3.45	229.6	803	493	....	....	....	4	104	204
2252	Jackson twp	Greene	9.00	229.7	804	346	....	....	50	150	250	350
2253	Palmerton boro	Carbon	63.76	229.9	805	390	....	....	5	105	205	305
2254	S. Annville twp	Lebanon	6.00	230.0	805	380	....	....	15	115	215	315
2255	Mt. Joy boro	Lancaster	18.65	231.8	811	541	....	....	....	....	48	148
2256	N. Strabane twp	Washington	25.22	232.6	814	335	....	....	51	151	251	351
2257	Fairview twp	Erie	9.56	232.8	815	351	....	....	34	134	234	334
2258	Swamp ind	Montgomery	1.00	233.0	813	361	....	....	26	126	226	326
2259	Richland twp	Cambria	29.59	233.3	816	338	....	....	46	146	246	346
2260	E. Washington boro	Washington	14.62	233.4	817	632	....	....	....	....	....	51
2261	Manheim boro	Lancaster	22.83	233.4	817	526	....	....	....	....	57	157
2262	L. Allen twp	Cumberland	13.59	233.6	818	340	....	....	42	142	242	342
2263	Caln twp	Chester	6.53	234.0	819	495	....	....	....	....	86	186
2264	LaPlume boro	Lackawanna	1.60	235.0	823	562	....	....	....	....	15	115
2265	Bradford twp	McKean	14.90	235.4	824	418	....	....	....	58	158	258
2266	Westtown twp	Chester	3.66	235.5	825	571	....	....	....	....	4	104
2267	Conewago twp	Adams	6.57	235.5	824	426	....	....	....	50	150	250
2268	W. Mahanoy twp	Schuylkill	48.21	235.8	825	384	....	....	....	91	191	291
2269	Warriors Run boro	Luzerne	11.56	236.0	826	389	....	....	....	85	185	285
2270	E. Norwegian twp	Schuylkill	11.15	236.2	827	480	....	....	....	....	93	193
2271	Steelton boro	Dauphin	80.33	236.6	828	319	....	....	53	153	253	353
2272	Whitpain twp	Montgomery	11.12	237.1	830	498	....	....	....	....	72	172
2273	Buffalo twp	Union	8.78	237.2	830	369	....	....	1	101	201	301
2274	Upland boro	Delaware	12.40	237.6	831	456	....	....	....	13	113	213
2275	Prospect Park boro	Delaware	17.02	237.7	832	554	....	....	....	....	14	114
2276	Ridley twp	Delaware	39.76	238.1	833	271	....	....	96	196	296	396
2277	Munster twp	Cambria	4.00	238.5	835	420	....	....	....	45	145	245
2278	Avalon boro	Allegheny	35.62	238.5	835	273	....	....	92	192	292	392
2279	Titusville city	Crawford	49.05	238.6	835	363	....	....	2	102	202	302
2280	Cherry Grove twp	Warren	1.44	238.9	836	556	....	....	....	....	8	108
2281	Collier twp	Allegheny	22.27	239.1	837	497	....	....	....	....	66	166
2282	Parnassus boro	Westmoreland	38.96	239.4	838	461	....	....	....	1	101	201
2283	Ewing Park ind	Lawrence	3.63	241.0	844	353	....	....	3	103	203	303
2284	Wrightstown twp	Bucks	3.52	242.0	847	512	....	....	....	....	41	141
2285	Ephrata twp	Lancaster	15.63	242.0	847	411	....	....	....	42	142	242
2286	Youngstown boro	Westmoreland	1.00	242.0	847	450	....	....	....	3	103	203
2287	E. Goshen twp	Chester	4.78	242.5	849	543	....	....	....	....	8	108
2288	Peters twp	Washington	16.98	242.6	849	376	....	....	....	75	175	275
2289	West Chester	Chester	80.83	243.8	853	455	....	....	....	....	92	192
2290	East Side boro	Carbon	1.00	244.0	854	480	....	....	....	....	66	166
2291	Forty Fort boro	Luzerne	43.39	244.7	857	593	....	....	....	....	....	50
2292	E. Deer twp	Allegheny	27.13	245.4	859	407	....	....	....	34	134	234
2293	Banks twp	Carbon	27.06	245.6	860	434	....	....	....	6	106	206
2294	Center twp	Greene	21.07	245.7	859	586	....	....	....	....	....	55
2295	W. Fallowfield twp	Crawford	2.67	247.2	865	764	....	....	....	....	....	....
2296	Bethlehem city	Northampton	367.54	247.4	866	365	....	....	....	69	169	269
2297	St. Marys boro	Elk	16.84	247.7	867	390	....	....	....	43	143	243

* Joint School.—Data probably need further refinement.

TABLE L—Continued

Number of District Serially Arranged	District	County	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount per Teaching Unit Raised by a 3.5 Mill Tax	Present Aid per Teaching Unit	Added Aid per Teaching Unit Necessary to Equalize a Minimum Program of					
							$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11	12	13
2298	Franklin city	Venango	67.08	$ 248.2	$ 869	$ 374	$	$	$	$ 57	$ 157	$ 257
2299	Porter twp.	Pike	1.13	249.6	873	386	....	....	....	41	141	241
2300	W. Lampeter twp.	Lancaster	20.91	249.6	874	738	....	....	....	....	....	....
2301	Salisbury twp.	Lehigh	29.98	249.9	875	418	....	....	....	7	107	207
2302	Exeter twp.	Wyoming	1.00	250.0	875	340	....	....	....	85	185	285
2303	Belle twp.	Westmoreland	18.39	250.2	876	607	....	....	....	....	....	17
2304	Mechanicsville boro.	Schuylkill	2.98	250.3	876	319	....	....	5	105	205	305
2305	W. Reading boro.	Berks	28.51	250.4	876	596	....	....	....	....	....	28
2306	Springettsbury ind.	York	4.20	250.5	878	381	....	....	....	41	141	241
2307	Mt. Pleasant twp.	Washington	28.42	250.8	878	721	....	....	....	....	....	....
2308	Line Lexington ind.	Montgomery	1.02	251.0	879	441	....	....	....	....	80	180
2309	North Wales boro.	Montgomery	16.55	251.0	878	491	....	....	....	....	31	131
2310	E. Whiteland twp.	Chester	7.91	251.2	879	564	....	....	....	....	....	57
2311	Wilkes-Barre city	Luzerne	497.69	251.2	878	344	....	....	....	78	178	278
2312	Bellevue boro.	Allegheny	62.94	252.0	882	354	....	....	....	64	164	264
2313	Wilkes-Barre twp.	Luzerne	39.04	252.8	885	394	....	....	....	21	121	221
2314	Wycombe ind.	Bucks	1.00	253.0	886	450	....	....	....	....	64	164
2315	Summit Hill boro.	Carbon	42.88	253.1	886	354	....	....	....	60	160	260
2316	Wilson boro.	Northampton	53.65	254.2	890	279	....	....	31	131	231	331
2317	Albany twp.*	Bradford	1.05	255.2	893	9,983	....	....	....	....	....	....
2318	West View boro.	Allegheny	24.89	255.6	895	521	....	....	....	....	....	84
2319	W. Manchester twp.	York	23.94	257.1	900	343	....	....	....	57	157	257
2320	Conshohocken boro.	Montgomery	47.92	257.3	901	316	....	....	....	83	183	283
2321	Borough twp.	Beaver	3.91	257.5	901	426	....	....	....	....	73	173
2322	North Bethlehem twp.	Washington	14.67	257.6	902	308	....	....	....	90	190	290
2323	L. Alsace twp.	Berks	10.98	258.1	904	559	....	....	....	....	....	37
2324	Sewickley twp.	Allegheny	2.02	258.4	904	337	....	....	....	59	159	259
2325	Bradford city	McKean	104.95	259.2	907	307	....	....	....	86	186	286
2326	Ashland boro.	Schuylkill	38.51	259.9	909	264	....	....	27	127	227	327
2327	New Milltown ind.	Lancaster	1.00	260.0	910	400	....	....	....	....	90	190
2328	Hanover twp.	Washington	10.67	260.3	911	367	....	....	....	22	122	222
2329	Heidelberg boro.	Berks	3.40	261.8	916	483	....	....	....	....	1	101
2330	Castanea twp.	Clinton	4.72	262.9	920	381	....	....	....	....	99	199
2331	Fawn twp.	Allegheny	4.74	262.9	920	312	....	....	....	68	168	268
2332	E. Finley twp.	Washington	9.00	263.2	921	347	....	....	....	32	132	232
2333	Fountain Hill boro.	Lehigh	20.67	264.6	926	631	....	....	....	....	....	....
2334	Addison boro.	Somerset	1.16	264.7	927	765	....	....	....	....	....	....
2335	Muhlenburg twp.	Berks	51.56	264.9	927	355	....	....	....	18	118	218
2336	Marshall twp.	Allegheny	4.23	266.9	934	336	....	....	....	30	130	230
2337	Lafayette twp.	McKean	7.72	267.1	935	620	....	....	....	....	....	....
2338	Jackson twp.	Cambria	13.30	267.2	935	351	....	....	....	14	114	214
2339	Moon twp.	Beaver	13.34	267.8	937	452	....	....	....	....	11	111

2340	New Eagle boro	Washington	11.38	268.1	938	378	....	....	....	....	84	184
2341	Latrobe boro	Westmoreland	73.11	269.6	944	370	....	....	....	....	86	186
2342	Union twp	Allegheny	6.87	269.7	944	459	....	....	....	....	....	97
2343	Ohio twp	Allegheny	3.05	269.8	945	354	....	....	....	1	101	201
2344	Media boro	Delaware	34.38	270.0	945	589	....	....	....	....	....	....
2345	N. Braddock boro	Allegheny	125.53	270.1	945	338	....	....	....	17	117	217
2346	Grimes ind	Lehigh	1.00	271.0	949	400	....	....	....	....	51	151
2347	N. Abington twp	Lackawanna	2.00	271.0	949	650	....	....	....	....	....	....
2348	Folcroft boro	Delaware	4.88	271.3	950	553	....	....	....	....	....	....
2349	Fallston boro	Beaver	3.41	272.7	954	528	....	....	....	....	....	18
2350	New Castle twp	Schuylkill	19.65	272.8	955	562	....	....	....	....	....	....
2351	Ingram boro	Allegheny	17.26	273.1	955	690	....	....	....	....	....	....
2352	Johnstown city	Cambria	447.02	273.4	957	439	....	....	....	....	4	104
2353	W. Makefield twp	Bucks	6.45	273.6	958	481	....	....	....	....	....	61
2354	N. Freeport boro	Greene	1.31	274.0	960	518	....	....	....	....	....	22
2355	Leroy twp	Bradford	1.05	274.2	960	3,360	....	....	....	....	....	....
2356	Bethel twp	Allegheny	33.26	275.0	963	452	....	....	....	....	....	85
2357	Chester twp	Delaware	7.52	275.4	964	299	....	....	....	37	137	237
2358	E. Pittsburgh boro	Allegheny	34.21	276.8	968	413	....	....	....	....	19	119
2359	Franklin twp	Fayette	25.47	277.9	973	339	....	....	....	....	88	188
2360	Tredyffrin twp.*	Chester	37.50	278.0	973	510	....	....	....	....	....	17
2361	Cresson twp	Cambria	6.89	279.2	978	409	....	....	....	....	13	113
2362	Morris twp	Washington	9.02	279.5	978	479	....	....	....	....	....	43
2363	Newtown twp	Bucks	4.07	280.0	980	425	....	....	....	....	....	95
2364	Pequea twp	Lancaster	7.16	280.3	981	374	....	....	....	....	45	145
2365	Upper Leacock boro	Lancaster	17.08	281.2	984	377	....	....	....	....	39	139
2366	Easton city	Northampton	232.38	282.5	989	352	....	....	....	....	59	159
2367	Robinson twp	Washington	7.34	282.6	989	716	....	....	....	....	....	....
2368	Harrisburg city	Dauphin	491.63	283.0	990	340	....	....	....	....	70	170
2369	Pittsburgh city	Allegheny	3,568.33	284.4	996	282	....	....	....	22	122	222
2370	Daugherty twp	Beaver	4.38	284.9	997	402	....	....	....	....	1	101
2371	Cheswick boro	Allegheny	4.58	286.0	1,001	378	....	....	....	....	21	121
2372	Sewickley boro	Allegheny	37.15	286.0	1,001	530	....	....	....	....	....	....
2373	Royersford boro	Montgomery	21.15	286.4	1,003	532	....	....	....	....	....	....
2374	Buffalo twp	Washington	5.00	287.2	1,005	372	....	....	....	....	23	123
2375	Rutledge boro	Delaware	3.40	287.7	1,007	698	....	....	....	....	....	....
2376	Clarks Greene-Clarks Summit*	Lackawanna	25.01	288.1	1,008	450	....	....	....	....	....	42
2377	Manorville boro	Armstrong	2.65	288.3	1,009	459	....	....	....	....	....	32
2378	Erie City	Erie	586.45	289.0	1,012	394	....	....	....	....	....	94
2379	Glendon boro	Northampton	3.19	289.0	1,012	402	....	....	....	....	....	86
2380	London Grove twp	Chester	6.02	289.7	1,014	479	....	....	....	....	....	7
2381	Blythe twp	Schuylkill	27.99	289.7	1,014	682	....	....	....	....	....	....
2382	Allen twp	Washington	6.35	290.7	1,018	496	....	....	....	....	....	....
2383	Morgan twp	Greene	21.82	292.1	1,022	363	....	....	....	....	15	115
2384	Woodlawn boro	Beaver	140.14	292.6	1,024	342	....	....	....	....	34	134
2385	Hegins twp	Schuylkill	33.33	293.2	1,027	474	....	....	....	....	....	....
2386	Forest Hill boro	Allegheny	16.82	293.4	1,027	596	....	....	....	....	....	....
2387	Middle Taylor twp	Cambria	4.78	293.5	1,027	498	....	....	....	....	....	....
2388	Foster twp	Schuylkill	11.34	293.7	1,028	754	....	....	....	....	....	....
2389	Larksville boro	Luzerne	75.81	294.0	1,029	407	....	....	....	....	....	64

* Joint School.—Data probably need further refinement.

TABLE L—Continued

Number of District Serially Arranged	District	County	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount per Teaching Unit Raised by a 3.5 Mill Tax	Present Aid per Teaching Unit	Added Aid per Teaching Unit Necessary to Equalize a Minimum Program of					
							$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11	12	13
2390	Mill Creek twp.	Erie	31.85	$ 295.5	$ 1,034	$ 590	$	$	$	$	....	$ ....
2391	Manheim twp.	Lancaster	36.23	296.8	1,039	466	....	....	....	....	....	....
2392	Richland twp.	Allegheny	8.00	296.9	1,039	332	....	....	....	....	$ 29	129
2393	Upper St. Clair twp.	Allegheny	14.94	296.9	1,039	502	....	....	....	....	....	....
2394	Penn twp.	Westmoreland	40.55	297.0	1,039	289	....	....	....	....	72	172
2395	Pottsville city	Schuylkill	134.10	297.9	1,043	270	....	....	....	....	87	187
2396	Jefferson twp.	Fayette	31.31	298.4	1,044	396	....	....	....	....	....	60
2397	Leacock twp.	Lancaster	11.00	299.6	1,049	400	....	....	....	....	....	51
2398	Hopewell twp.	Washington	7.22	301.0	1,053	560	....	....	....	....	....	....
2399	Green Tree boro.	Allegheny	7.42	301.2	1,054	355	....	....	....	....	....	91
2400	Emsworth boro.	Allegheny	10.42	301.2	1,054	558	....	....	....	....	....	....
2401	Fallowfield twp.	Washington	30.50	302.8	1,060	409	....	....	....	....	....	31
2402	Hampton twp.	Allegheny	13.91	303.3	1,062	428	....	....	....	....	....	10
2403	Sugar Notch boro.	Luzerne	22.29	304.1	1,064	498	....	....	....	....	....	....
2404	Newton twp.*	Delaware	15.50	307.1	1,075	406	....	....	....	....	....	19
2405	Sadsbury twp.	Crawford	5.96	307.9	1,078	493	....	....	....	....	....	....
2406	Tatamy boro.	Northampton	2.75	308.0	1,078	467	....	....	....	....	....	....
2407	Darby twp.	Delaware	6.75	309.8	1,084	1,163	....	....	....	....	....	....
2408	W. Finley twp.	Washington	11.53	310.1	1,086	371	....	....	....	....	....	43
2409	Blawnox boro.	Allegheny	11.75	310.3	1,086	410	....	....	....	....	....	4
2410	New Kensington boro.	Westmoreland	102.29	310.6	1,087	360	....	....	....	....	....	53
2411	Rockledge boro.	Montgomery	6.85	311.2	1,089	584	....	....	....	....	....	....
2412	New Salem ind.	Fayette	19.79	311.3	1,090	383	....	....	....	....	....	27
2413	W. Homestead boro.	Allegheny	20.72	311.4	1,090	347	....	....	....	....	....	63
2414	L. Nazareth twp.	Northampton	7.91	311.5	1,090	316	....	....	....	....	....	94
2415	North East twp.*	Erie	15.00	312.1	1,092	787	....	....	....	....	....	....
2416	Knox twp.	Clarion	2.00	312.5	1,094	470	....	....	....	....	....	....
2417	Edgemont twp.	Delaware	4.22	312.8	1,095	530	....	....	....	....	....	....
2418	Norristown boro.	Montgomery	213.46	314.8	1,102	290	....	....	....	....	8	108
2419	Wilmerding boro.*	Allegheny	31.90	315.4	1,104	462	....	....	....	....	....	....
2420	Zerby twp.	Northumberland	24.39	316.4	1,107	596	....	....	....	....	....	....
2421	Clairton city	Allegheny	129.29	317.1	1,110	329	....	....	....	....	....	61
2422	Overbrook boro.	Allegheny	16.70	317.2	1,111	365	....	....	....	....	....	24
2423	Mauch Chunk twp.	Carbon	57.68	317.4	1,110	377	....	....	....	....	....	13
2424	Girardville boro.	Schuylkill	25.53	320.2	1,120	536	....	....	....	....	....	....
2425	Crafton boro.	Allegheny	42.18	320.5	1,122	380	....	....	....	....	....	....
2426	Leet twp.	Allegheny	6.91	322.3	1,128	446	....	....	....	....	....	....
2427	Swarthmore boro.	Delaware	22.58	322.8	1,130	853	....	....	....	....	....	....
2428	McCandless twp.	Allegheny	12.21	322.9	1,130	435	....	....	....	....	....	....
2429	Speers boro.	Washington	2.59	325.5	1,139	309	....	....	....	....	....	52
2430	Lower Gwynedd twp.	Montgomery	9.67	326.4	1,142	551	....	....	....	....	....	....
2431	Glenburn boro.	Lackawanna	2.58	327.1	1,145	698	....	....	....	....	....	....

2432	Windsor boro.	York	5.03	328.0	1,148	306	....	....	....	....	....	46
2433	Benson boro.	Somerset	1.00	331.0	1,159	1,200	....	....	....	....	....	....
2434	S. Strabane twp.*	Washington	16.23	331.3	1,160	374	....	....	....	....	....	....
2435	Schuylkill twp.	Chester	6.73	331.9	1,162	351	....	....	....	....	....	....
2436	Perkiomen twp.*	Montgomery	2.49	333.7	1,168	461	....	....	....	....	....	....
2437	Chester city.	Delaware	282.72	333.8	1,168	402	....	....	....	....	....	....
2438	Hempfield twp.	Mercer	9.06	336.9	1,179	358	....	....	....	....	....	....
2439	Stony Creek twp.	Cambria	12.45	340.6	1,192	428	....	....	....	....	....	....
2440	Union ind. No. 3	Chester	1.00	342.0	1,197	450	....	....	....	....	....	....
2441	Warrington twp.	Bucks	5.87	345.1	1,195	449	....	....	....	....	....	....
2442	E. Bradford twp.	Chester	4.30	345.1	1,208	465	....	....	....	....	....	....
2443	Nottingham twp.	Washington	12.38	348.2	1,219	339	....	....	....	....	....	....
2444	Hanover twp.	Northampton	3.03	352.5	1,234	462	....	....	....	....	....	....
2445	Philadelphia city.	Philadelphia	9,155.97	355.9	1,246	280	....	....	....	....	....	....
2446	L. Chichester twp.	Delaware	13.31	357.0	1,250	400	....	....	....	....	....	....
2447	Trappe boro.	Montgomery	1.93	358.0	1,253	467	....	....	....	....	....	....
2448	Mt. Carbon boro.	Schuylkill	1.00	359.0	1,257	450	....	....	....	....	....	....
2449	Narberth boro.	Montgomery	18.15	364.6	1,276	761	....	....	....	....	....	....
2450	Oxford twp.	Adams	2.00	367.0	1,285	370	....	....	....	....	....	....
2451	U. Moreland twp.	Montgomery	19.96	368.8	1,291	600	....	....	....	....	....	....
2452	Patterson Heights boro.	Beaver	2.03	371.9	1,301	444	....	....	....	....	....	....
2453	Nether Providence twp.	Delaware	14.66	373.6	1,308	602	....	....	....	....	....	....
2454	U. Dublin twp.	Montgomery	19.83	373.8	1,308	666	....	....	....	....	....	....
2455	Lower Mt. Bethel ind.	Northampton	8.00	375.0	1,313	426	....	....	....	....	....	....
2456	Pottstown boro.	Montgomery	117.58	377.5	1,321	330	....	....	....	....	....	....
2457	Union twp.	Schuylkill	8.10	377.7	1,322	395	....	....	....	....	....	....
2458	Dormont boro.	Allegheny	88.36	377.8	1,322	334	....	....	....	....	....	....
2459	Branch twp.	Schuylkill	16.18	378.3	1,324	767	....	....	....	....	....	....
2460	Edgewood boro.	Allegheny	26.87	378.9	1,326	590	....	....	....	....	....	....
2461	Wyomissing boro.	Berks	22.64	381.3	1,334	689	....	....	....	....	....	....
2462	Bristol twp.	Bucks	19.02	383.6	1,342	426	....	....	....	....	....	....
2463	Shaler twp.	Allegheny	36.17	383.8	1,343	285	....	....	....	....	....	....
2464	Kennett twp.	Chester	5.00	385.4	1,349	450	....	....	....	....	....	....
2465	Horsham twp.	Montgomery	7.44	386.8	1,354	672	....	....	....	....	....	....
2466	Lancaster city.	Lancaster	298.02	387.6	1,357	336	....	....	....	....	....	....
2467	Ross twp.	Allegheny	29.10	387.8	1,357	453	....	....	....	....	....	....
2468	U. Nazareth twp.	Northampton	6.40	389.1	1,362	356	....	....	....	....	....	....
2469	Perry twp.	Greene	10.70	399.3	1,397	407	....	....	....	....	....	....
2470	W. Goshen twp.	Chester	5.63	399.6	1,399	656	....	....	....	....	....	....
2471	Middletown twp.	Delaware	12.78	402.2	1,408	485	....	....	....	....	....	....
2472	Morris twp.	Greene	12.56	402.7	1,409	499	....	....	....	....	....	....
2473	Paxtang boro.	Dauphin	5.87	408.3	1,429	384	....	....	....	....	....	....
2474	Uniontown city.	Fayette	162.04	411.0	1,438	335	....	....	....	....	....	....
2475	Middletown twp.*	Bucks	6.44	411.5	1,440	609	....	....	....	....	....	....
2476	Knoxville boro.*	Allegheny	22.00	412.4	1,444	532	....	....	....	....	....	....
2477	S. Franklin twp.	Washington	5.00	416.0	1,456	364	....	....	....	....	....	....
2478	Cross Roads ind.	Washington	1.00	418.0	1,463	400	....	....	....	....	....	....
2479	Newport twp.	Luzerne	102.39	419.0	1,466	400	....	....	....	....	....	....
2480	Snydertown boro.	Northumberland	1.00	420.0	1,470	400	....	....	....	....	....	....
2481	Abington twp.	Montgomery	106.73	421.8	1,476	411	....	....	....	....	....	....

* Joint School.—Data probably need further refinement.

TABLE L—Continued

Number of District Serially Arranged	District	County	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount per Teaching Unit Raised by a 3.5 Mill Tax	Present Aid per Teaching Unit	Added Aid per Teaching Unit Necessary to Equalize a Minimum Program of					
							$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11	12	13
2482	Otto twp.	McKean	9.66	$ 424.6	$ 1,486	$ 447	$	$	$	$	$	$ ....
2483	Wayne twp.	Greene	14.47	425.3	1,489	389	....	....	....	....	....	....
2484	Trainer boro.	Delaware	8.23	432.7	1,514	383	....	....	....	....	....	....
2485	Pine twp.	Allegheny	4.08	439.5	1,538	348	....	....	....	....	....	....
2486	E. Norriton twp.	Montgomery	6.28	441.4	1,545	493	....	....	....	....	....	....
2487	Alden boro.	Delaware	7.69	449.2	1,572	734	....	....	....	....	....	....
2488	Brentwood boro.	Allegheny	18.61	456.6	1,598	452	....	....	....	....	....	....
2489	Munhall boro.	Allegheny	51.28	459.0	1,606	321	....	....	....	....	....	....
2490	Glenolden boro.*	Delaware	23.22	460.0	1,610	544	....	....	....	....	....	....
2491	U. Providence twp.	Delaware	6.58	460.9	1,614	688	....	....	....	....	....	....
2492	Westmont boro.*	Cambria	20.87	461.2	1,614	892	....	....	....	....	....	....
2493	Reading city	Berks	597.56	463.1	1,621	372	....	....	....	....	....	....
2494	Luzerne twp.	Fayette	81.30	464.3	1,625	291	....	....	....	....	....	....
2495	Lansdowne boro.	Delaware	45.27	465.7	1,630	632	....	....	....	....	....	....
2496	Mt. Oliver boro.	Allegheny	18.91	468.4	1,640	282	....	....	....	....	....	....
2497	Delaware Water Gap boro.	Monroe	2.40	469.2	1,642	535	....	....	....	....	....	....
2498	Amwell twp.*	Washington	15.31	470.9	1,648	383	....	....	....	....	....	....
2499	Marcus Hook boro.	Delaware	27.74	472.3	1,653	373	....	....	....	....	....	....
2500	Parkside boro.	Delaware	3.01	474.4	1,661	631	....	....	....	....	....	....
2501	Connellsville twp.	Fayette	7.58	476.4	1,667	462	....	....	....	....	....	....
2502	Independent No. 1	Chester	1.00	482.0	1,687	450	....	....	....	....	....	....
2503	Cumberland twp.	Greene	40.81	484.2	1,695	536	....	....	....	....	....	....
2504	Somerset twp.	Washington	11.03	487.4	1,706	430	....	....	....	....	....	....
2505	Spring Garden twp.	York	21.58	490.6	1,717	420	....	....	....	....	....	....
2506	Springfield twp.	Montgomery	23.84	493.0	1,725	657	....	....	....	....	....	....
2507	Schuylkill twp.	Schuylkill	19.07	504.7	1,767	527	....	....	....	....	....	....
2508	Springfield twp.	Delaware	16.57	506.9	1,774	606	....	....	....	....	....	....
2509	Washington twp.	Greene	6.00	508.8	1,781	560	....	....	....	....	....	....
2510	Monongahela twp.	Greene	24.06	510.6	1,787	399	....	....	....	....	....	....
2511	Nuangola boro.	Luzerne	1.02	510.8	1,788	376	....	....	....	....	....	....
2512	Tinicum twp.	Delaware	29.40	511.0	1,788	372	....	....	....	....	....	....
2513	Donegal twp.	Washington	8.53	514.9	1,802	403	....	....	....	....	....	....
2514	Southmont boro.	Cambria	9.10	519.9	1,820	809	....	....	....	....	....	....
2515	Franklin twp.	Greene	15.97	521.8	1,826	619	....	....	....	....	....	....
2516	Butler twp.	Schuylkill	24.02	531.1	1,859	755	....	....	....	....	....	....
2517	Willistown twp.	Chester	9.46	538.8	1,885	562	....	....	....	....	....	....
2518	Dunkard twp.	Greene	19.88	541.9	1,896	477	....	....	....	....	....	....
2519	Yeadon boro.	Delaware	8.65	543.0	1,900	669	....	....	....	....	....	....
2520	Tioga twp.*	Tioga	1.00	545.0	1,908	3,738	....	....	....	....	....	....
2521	Allegheny twp.	Cambria	4.01	551.9	1,932	329	....	....	....	....	....	....
2522	Mt. Carmel twp.	Northumberland	49.02	553.7	1,938	423	....	....	....	....	....	....
2523	Jefferson twp.*	Greene	15.37	562.4	1,968	393	....	....	....	....	....	....

2524	Thornburg boro	Allegheny	1.73	591.9	2,072	702	....	....	....	....	....	....
2525	Mahanoy twp	Schuylkill	55.47	594.5	2,081	416	....	....	....	....	....	....
2526	Haverford twp	Delaware	85.32	595.0	2,082	380	....	....	....	....	....	....
2527	Palmer twp	Northampton	9.45	596.4	2,087	534	....	....	....	....	....	....
2528	E. Caln twp	Chester	.67	619.4	2,167	1,052	....	....	....	....	....	....
2529	Osborne boro	Allegheny	2.10	625.2	2,188	429	....	....	....	....	....	....
2530	Midland boro	Beaver	55.61	630.4	2,206	306	....	....	....	....	....	....
2531	Radnor twp	Delaware	59.02	637.3	2,231	444	....	....	....	....	....	....
2532	W. Norriton twp	Montgomery	10.36	637.6	2,232	458	....	....	....	....	....	....
2533	Sharon Hill boro	Delaware	6.77	639.6	2,239	631	....	....	....	....	....	....
2534	Hanover twp	Luzerne	142.92	642.3	2,248	347	....	....	....	....	....	....
2535	Armstrong twp	Lycoming	1.08	656.5	2,297	685	....	....	....	....	....	....
2536	Easttown twp.*	Chester	16.93	659.7	2,309	606	....	....	....	....	....	....
2537	Union ind	Washington	1.00	660.0	2,310	340	....	....	....	....	....	....
2538	Mt. Lebanon twp	Allegheny	34.52	672.9	2,355	650	....	....	....	....	....	....
2539	O'Hara twp	Allegheny	11.11	675.1	2,363	405	....	....	....	....	....	....
2540	Oak Hall ind	Clarion	1.00	680.0	2,380	408	....	....	....	....	....	....
2541	McSherrystown boro	Adams	1.00	680.0	2,380	450	....	....	....	....	....	....
2542	Deemston boro	Washington	4.00	710.5	2,487	385	....	....	....	....	....	....
2543	Lancaster twp	Lancaster	16.72	718.2	2,514	376	....	....	....	....	....	....
2544	S. Coatesville boro	Chester	12.66	719.0	2,517	451	....	....	....	....	....	....
2545	Greene twp	Greene	4.57	743.1	2,600	489	....	....	....	....	....	....
2546	Cheltenham twp	Montgomery	92.88	747.9	2,618	463	....	....	....	....	....	....
2547	Upper Darby twp	Delaware	162.16	786.9	2,754	448	....	....	....	....	....	....
2548	Rosslyn Farms boro	Allegheny	1.98	797.0	2,789	455	....	....	....	....	....	....
2549	Jenkintown boro	Montgomery	19.64	845.6	2,960	793	....	....	....	....	....	....
2550	Conyngham twp	Columbia	24.60	860.1	3,010	720	....	....	....	....	....	....
2551	Walker twp	Schuylkill	4.06	861.3	3,015	379	....	....	....	....	....	....
2552	Sewickley Hts. twp	Allegheny	5.11	869.9	3,044	392	....	....	....	....	....	....
2553	Neville twp	Allegheny	9.71	885.5	3,100	556	....	....	....	....	....	....
2554	Whitley twp	Greene	6.42	973.5	3,407	517	....	....	....	....	....	....
2555	L. Merion twp	Montgomery	174.54	992.3	3,473	348	....	....	....	....	....	....
2556	Norwegian twp	Schuylkill	13.18	1,035.4	3,624	546	....	....	....	....	....	....
2557	Thornbury twp	Chester	.34	1,167.6	4,088	24	....	....	....	....	....	....
2558	Warminster twp	Bucks	2.02	1,174.3	4,110	289	....	....	....	....	....	....
2559	Pine twp	Crawford	.41	1,209.8	4,234	746	....	....	....	....	....	....
2560	Frailey twp	Schuylkill	7.95	1,321.9	4,627	560	....	....	....	....	....	....
2561	Cornwall twp	Lebanon	10.17	1,355.4	4,744	691	....	....	....	....	....	....
2562	Reilly twp	Schuylkill	11.62	1,402.3	4,908	1,095	....	....	....	....	....	....
2563	Franklin boro	Cambria	18.70	1,437.5	5,031	495	....	....	....	....	....	....
2564	Edgeworth boro	Allegheny	4.19	1,471.6	5,151	1,074	....	....	....	....	....	....
2565	Lawrence Park twp	Erie	12.22	1,516.4	5,308	1,051	....	....	....	....	....	....
2566	Tremont twp	Schuylkill	7.63	1,577.6	5,522	629	....	....	....	....	....	....
2567	Eddystone boro	Delaware	10.59	1,986.3	6,952	762	....	....	....	....	....	....
2568	Marple twp.*	Delaware	1.60	2,142.5	7,499	1,950	....	....	....	....	....	....
2569	Rahn twp	Schuylkill	2.72	2,586.8	9,054	710	....	....	....	....	....	....
2570	Milbourne boro	Delaware	.77	2,955.8	10,345	.....	....	....	....	....	....	....
2571	Harmony twp	Beaver	.33	4,660.6	16,312	.....	....	....	....	....	....	....
2572	Loretta boro	Cambria	.53	5,722.6	20,030	755	....	....	....	....	....	....

* Joint School.—Data probably need further refinement.

TABLE L1

TOTAL EQUALIZATION AID UNDER EACH OF THE SIX STEPS OF THE PROPOSED FINANCING PLAN, 1926-1927
DISTRICTS ARRANGED BY COUNTIES. FIGURES IN PARENTHESIS INDICATE THE SERIAL NUMBER AS GIVEN IN TABLE L

SCHOOL DISTRICTS	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount Raised by Local Rate of 3.5 Mills on Full Value of Property	Present Total Aid	Added Aid Necessary to Equalize a Minimum Program of					
					$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11
ADAMS COUNTY										
Fourth Class										
Abbottstown boro. (734)	4.31	$ 65.9	$ 994	$ 2,424	$ 569	$ 1,216	$ 1,754	$ 2,185	$ 2,616	$ 3,047
Arendtsville boro. (103)*	7.40	32.4	840	6,919	....	196	1,121	1,861	2,601	3,341
Bendersville boro. (1321)	2.18	99.5	760	800	457	784	1,057	1,275	1,493	1,711
Berwick twp. (1643)	4.40	123.6	1,904	1,540	626	1,286	1,836	2,276	2,716	3,156
Biglerville twp. (288)	11.16	43.2	1,687	5,742	2,894	4,568	5,963	7,079	8,195	9,311
Butler twp. (1555)*	8.29	116.3	3,374	3,956	338	1,582	2,618	3,447	4,276	5,105
Conewago ind.(1246)	1.00	94.0	329	408	188	338	463	563	663	763
Conewago twp. (2267)	6.57	235.5	5,414	2,800	....	....	....	327	984	1,641
Cumberland twp. (1889)	7.00	150.9	3,696	3,080	....	749	1,624	2,324	3,024	3,724
E. Berlin boro. (1693)	5.56	128.2	2,496	2,370	277	1,111	1,806	2,362	2,918	3,474
Fairfield boro. (693)	4.19	63.0	924	2,364	588	1,217	1,740	2,159	2,578	2,997
Franklin twp. (2132)*	12.76	192.3	8,589	5,945	....	....	778	2,054	3,330	4,606
Freedom twp. (1717)	3.00	130.0	1,365	1,140	270	720	1,095	1,395	1,695	1,995
Germany twp. (1792)	5.00	138.6	2,425	1,760	440	1,190	1,815	2,315	2,815	3,315
Gettysburg boro. (1229)	40.89	93.3	13,349	15,390	9,084	15,218	20,329	24,418	28,507	32,596
Hamilton twp. (2140)	4.00	193.3	2,706	1,600	....	....	494	894	1,294	1,694
Hamiltonban twp. (1510)	10.78	111.9	4,221	5,403	348	1,965	3,313	4,391	5,469	6,547
Highland twp. (2145)	2.28	195.6	1,561	1,426	....	....	....	....	205	433
Huntingdon twp. (1420)	9.63	105.9	3,570	4,034	1,304	2,749	3,952	4,915	5,878	6,841
Latimore twp. (1368)	8.00	102.1	2,859	4,224	317	1,517	2,517	3,317	4,117	4,917
Liberty twp. (1571)	4.43	117.4	1,820	2,176	102	767	1,320	1,763	2,206	2,649
Littlestown boro. (1209)	11.90	92.5	3,854	5,836	1,318	3,103	4,591	5,781	6,971	8,161
McSherrystown boro. (2541)	1.00	680.0	2,380	450	....	....	....	....	....	....
Menallen twp. (1067)	11.56	84.0	3,374	5,784	1,535	3,269	4,714	5,870	7,026	8,182
Mt. Joy twp. (1748)	7.00	133.7	3,276	2,971	228	1,278	2,153	2,853	3,553	4,253
Mt. Pleasant twp. (1908)	9.64	153.0	5,162	3,640	115	1,561	2,766	3,730	4,694	5,658
New Oxford boro. (1602)	4.87	119.7	2,041	2,185	279	1,010	1,618	2,105	2,592	3,079
Oxford twp. (2450)	2.00	367.0	2,569	740	....	....	....	....	....	....
Reading twp. (1447)	8.00	107.8	3,017	3,080	1,303	2,503	3,503	4,303	5,103	5,903
Straban twp. (1754)	9.00	134.9	4,249	3,300	776	2,126	3,251	4,151	5,051	5,951
Tyrone twp. (1201)	7.30	92.2	2,355	3,685	713	1,808	2,721	3,451	4,181	4,911
Union twp. (1994)	6.21	166.0	3,609	2,700	....	367	1,143	1,764	2,385	3,006
Union ind. (2228)	1.00	220.0	770	340	....	....	90	190	290	390
York Springs boro. (449)	4.54	51.3	815	2,364	1,021	1,702	2,270	2,724	3,178	3,632
Grand Total	246.85	$ 4,935.0	$ 102,354	$ 112,576	$ 25,090	$ 55,900	$ 84,415	$ 108,242	$ 132,604	$ 156,989

ALLEGHENY COUNTY										
First Class										
Pittsburgh city (2369)	3,568.33	$ 284.4	$ 3,552,423	$ 1,007,793	....	....	....	$ 78,613	$ 435,446	$ 792,279
Second Class										
McKeesport city (2237)	358.04	223.4	280,007	122,360	....	....	$ 27,281	63,085	98,889	134,693
Third Class										
Avalon boro (2278)	35.62	238.5	29,729	9,733	....	....	3,282	6,844	10,406	13,968
Bellevue boro. (2312)	62.94	252.0	55,524	22,265	....	....	....	4,033	10,327	16,621
Braddock boro. (2115)	114.21	188.8	75,467	45,324	....	$ 1,985	16,261	27,682	39,103	50,524
Carnegie boro. (1780)	79.80	137.5	38,413	24,850	$ 10,552	22,522	32,497	40,477	48,457	56,437
Clairton city (2421)	129.29	317.1	143,511	42,515	....	....	....	....	....	7,909
Coraopolis boro. (2098)	74.89	185.5	48,629	23,478	....	8,400	17,761	25,250	32,739	40,228
Crafton boro. (2425)	42.18	320.5	47,309	16,048	....	....	....	....	....	....
Dormont boro. (2458)	88.36	377.8	116,834	29,540	....	....	....	....	....	....
Duquesne city (2068)	148.28	180.6	93,716	47,642	....	18,043	36,578	51,406	66,234	81,062
E. Pittsburgh boro. (2358)	34.21	276.8	33,141	14,124	....	....	....	....	629	4,050
Elizabeth twp. (1445)	47.65	107.8	17,980	13,610	12,486	19,634	25,590	30,355	35,120	39,885
Etna boro. (2077)	44.59	182.1	28,416	12,868	....	6,650	12,224	16,683	21,142	25,601
Glassport boro. (1905)	41.56	152.9	22,246	13,340	2,857	9,091	14,286	18,442	22,598	26,754
Harrison twp. (1842)*	71.62	144.7	36,274	22,804	7,171	17,914	26,866	34,028	41,190	48,352
Homestead boro. (2139)	146.54	193.1	99,057	50,961	....	7,513	25,830	40,484	55,138	69,792
Jefferson twp. (1874)	32.78	148.7	17,063	8,587	4,672	9,589	13,686	16,964	20,242	23,520
Knoxville boro. (2476)	22.00	412.4	31,755	11,708	....	....	....	....	....	....
McKees Rocks boro. (1822)	99.65	142.0	49,539	27,230	15,407	30,355	42,811	52,776	62,741	72,706
Mifflin twp. (2083)	96.54	183.3	61,926	22,741	4,633	19,114	31,181	40,835	50,489	60,143
Millvale boro. (2090)	34.93	184.2	22,515	11,818	....	3,217	7,583	11,076	14,569	18,062
Mt. Oliver boro. (2496)	18.91	468.4	31,003	5,338	....	....	....	....	....	....
Munhall boro. (2489)	51.28	459.0	82,376	16,450	....	....	....	....	....	....
N. Braddock boro. (2345)	125.53	270.1	118,685	42,418	....	....	....	2,086	14,639	27,192
N. Fayette twp. (1668)	34.35	126.4	15,201	12,410	4,163	9,315	13,609	17,044	20,479	23,914
Penn twp. (2193)	72.97	208.7	53,294	20,640	....	4,509	13,630	20,927	28,224	35,521
Pitcairn boro. (1188)	54.05	91.2	17,290	13,753	18,953	27,061	33,817	39,222	44,627	50,032
Rankin boro. (2024)	64.55	171.5	38,745	16,740	4,224	13,906	21,975	28,430	34,885	41,340
Shaler twp. (2463)	36.17	383.8	48,584	10,307	....	....	....	....	....	....
Sharpsburg boro. (1915)	42.96	153.9	23,145	11,386	5,207	11,651	17,021	21,317	25,613	29,909
S. Fayette twp. (971)	65.84	79.2	18,246	14,588	28,068	37,944	46,174	52,758	59,342	65,926
Stowe twp. (1826)	92.37	142.2	45,979	23,748	15,715	29,571	41,117	50,354	59,591	68,828
Swissvale boro. (2144)	93.07	195.3	63,609	27,589	....	8,852	20,486	29,793	39,100	48,407
Tarentum boro. (1752)	69.69	134.3	32,757	20,650	11,056	21,510	30,221	37,190	44,159	51,128
Turtle Creek boro. (1596)*	101.24	119.2	42,231	22,936	28,480	43,666	56,321	66,445	76,569	86,693
W. Deer twp. (1885)	54.94	150.2	28,875	13,291	8,654	16,895	23,762	29,256	34,750	40,244
Wilkinsburg boro. (2221)	195.96	217.9	149,415	62,496	....	....	23,241	42,837	62,433	82,029
Wilmerding boro. (2419)*	31.90	315.4	35,217	14,755	....	....	....	....	....	....
Fourth Class										
Aleppo twp. (1866)	2.02	147.5	1,043	740	86	389	641	843	1,045	1,247
Aspinwall boro. (2127)	30.82	191.5	20,661	17,433	....	....	....	1,972	5,054	8,136
Baldwin twp. (2072)	35.04	181.2	22,225	14,330	....	1,113	5,493	8,997	12,501	16,005

* Joint School. Data probably need further refinement.

TABLE L1—Continued

SCHOOL DISTRICTS	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount Raised by Local Rate of 3.5 Mills on Full Value of Property	Present Total Aid	Added Aid Necessary to Equalize a Minimum Program of					
					$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11
ALLEGHENY COUNTY										
Fourth Class—Continued										
Ben Avon boro. (2238)	21.00	$ 223.9	$ 16,457	$ 13,125	....	....	....	....	....	$ 1,918
Bethel twp. (2356)	33.26	275.0	32,018	15,059	....	....	....	....	....	2,813
Blawnox boro. (2409)	11.75	310.3	12,761	4,815	....	....	....	....	....	49
Brackenridge boro. (787)*	46.68	68.3	11,158	18,158	$ 13,863	$ 20,865	$ 26,700	$ 31,368	$ 36,036	40,704
Braddock twp. (2020)	10.33	171.2	6,192	3,915	....	998	2,289	3,322	4,355	5,388
Bradford Woods boro. (2177)	2.32	206.0	1,673	900	....	....	211	443	675	907
Brentwood boro. (2488)	18.61	456.6	29,739	8,415	....	....	....	....	....	....
Bridgeville boro. (1252)	37.55	94.5	12,425	15,885	6,424	12,056	16,750	20,505	24,260	28,015
Castle Shannon boro. (1834)	16.07	143.8	8,089	5,400	1,376	3,786	5,795	7,402	9,009	10,616
Chalfont boro. (782)	8.25	68.2	1,970	3,240	2,421	3,659	3,490	4,315	5,140	5,965
Cheswick boro. (2371)	4.58	286.0	4,585	1,733	.....	.....	.....	.....	94	552
Collier twp. (2281)	22.27	239.1	18,638	11,080	.....	.....	.....	.....	1,460	3,687
Crescent twp. (1680)	5.97	127.3	2,660	2,183	679	1,575	2,321	2,918	3,515	4,112
Dravosburg boro. (1914)	10.78	153.8	5,803	4,500	.....	1,286	2,633	3,711	4,789	5,867
E. Deer twp. (2292)	27.13	245.4	23,306	11,048	.....	.....	.....	915	3,628	6,341
E. McKeesport boro. (991)	19.77	79.9	5,527	8,078	4,682	7,648	10,119	12,096	14,073	16,050
Edgewood boro. (2460)	26.87	378.9	35,630	15,840	.....	.....	.....	.....	.....	.....
Edgeworth boro. (2564)	4.19	1,471.6	21,581	4,500	.....	.....	.....	.....	.....	.....
Elizabeth boro. (1055)	29.83	83.4	8,704	15,633	3,256	7,730	11,459	14,442	17,425	20,408
Emsworth boro. (2400)	10.42	301.2	10,983	5,819	.....	.....	.....	.....	.....	.....
Fawn twp. (2331)	4.74	262.9	4,361	1,480	.....	.....	.....	321	795	1,269
Findley twp. (1917)	29.94	154.1	16,153	20,505	.....	.....	.....	2,263	5,257	8,251
Forest Hills boro. (2386)	16.82	293.4	17,272	10,033	.....	.....	.....	.....	.....	.....
Forward twp. (2031)	25.49	172.5	15,393	13,359	.....	.....	1,836	4,385	6,934	9,483
Franklin twp. (2233)	5.16	221.9	4,008	2,080	.....	.....	104	620	1,136	1,652
Frazer twp. (1963)	7.91	161.9	4,483	2,560	274	1,460	2,449	3,240	4,031	4,822
Glenfield boro. (1877)	5.76	149.1	3,007	2,633	.....	552	1,272	1,848	2,424	3,000
Greentree boro. (2399)	7.42	301.2	7,822	2,633	.....	.....	.....	.....	.....	675
Hampton twp. (2402)	13.91	303.3	14,766	5,963	.....	.....	.....	.....	.....	136
Harmar twp. (2011)	17.16	170.0	10,210	6,467	.....	1,770	3,915	5,631	7,347	9,063
Hays boro. (1326)	12.77	99.8	4,459	4,950	2,403	4,319	5,915	7,192	8,469	9,746
Haysville boro. (2157)	1.00	199.0	696	450	.....	.....	54	154	254	354
Heidelberg boro. (1162)	12.71	89.1	3,966	4,028	3,763	5,669	7,258	8,529	9,800	11,071
Indiana twp. (2137)	21.94	192.8	14,805	9,540	.....	.....	1,983	4,177	6,371	8,565
Ingram boro. (2351)	17.26	273.1	16,495	11,903	.....	.....	.....	.....	.....	.....
Kennedy twp. (2117)	7.18	189.4	4,760	4,020	.....	.....	.....	554	1,272	1,990
Kilbuck twp.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Leet twp. (2426)	6.91	322.3	7,795	3,083	.....	.....	.....	.....	.....	.....
Leetsdale boro. (2225)	19.97	218.9	15,298	12,150	.....	.....	.....	.....	510	2,507

Liberty boro. (1844)	5.42	144.8	2,748	2,250	16	829	1,506	2,048	2,590	3,132
Lincoln twp. (1647)	3.39	123.9	1,470	1,380	286	794	1,218	1,557	1,896	2,235
McCandless twp. (2428)	12.21	322.9	13,797	5,317	.....	.....	.....	.....	.....	.....
Marshall twp. (2336)	4.23	266.9	3,951	1,420	.....	.....	.....	128	551	974
Moon twp. (2179)	21.88	206.4	15,810	9,853	.....	.....	593	2,781	4,969	7,157
Mt. Lebanon twp. (2538)	34.52	672.9	81,302	22,451	.....	.....	.....	.....	.....	.....
Neville twp. (2553)	9.71	885.5	30,097	5,400	.....	.....	.....	.....	.....	.....
N. Versailles twp. (1749)	34.03	133.8	15,935	12,780	2,763	7,867	12,121	15,524	18,927	22,330
Oakdale boro. (705)	18.08	63.8	4,039	9,666	3,019	5,731	7,991	9,799	11,607	13,415
Oakmont boro. (2027)	48.11	172.1	28,980	27,700	.....	.....	1,052	5,863	10,674	15,485
O'Hara twp. (2539)	11.11	675.1	36,254	4,500	.....	.....	.....	.....	.....	.....
Ohio twp. (2343)	3.05	269.8	2,881	1,080	.....	.....	.....	4	309	614
Osborne boro. (2529)	2.10	625.2	4,595	900	.....	.....	.....	.....	.....	.....
Overbrook boro. (2422)	16.70	317.2	18,543	6,098	.....	.....	.....	.....	.....	409
Patton twp. (1492)	26.57	110.5	10,273	9,268	5,036	9,022	12,343	15,000	17,657	20,314
Pine twp. (2485)	4.08	439.5	6,275	1,420	.....	.....	.....	.....	.....	.....
Plum twp. (2108)	44.41	187.8	29,197	18,067	.....	477	6,028	10,469	14,910	19,351
Port Vue boro. (2213)	21.39	214.5	16,058	8,865	.....	.....	745	2,884	5,023	7,162
Reserve twp. (2149)	11.13	196.2	7,644	4,550	.....	.....	1,162	2,275	3,388	4,501
Richland twp. (2392)	8.00	296.9	8,313	2,656	.....	.....	.....	.....	231	1,031
Robinson twp. (1378)	35.78	103.0	12,904	18,313	1,880	7,247	11,719	15,297	18,875	22,453
Ross twp. (2467)	29.10	387.8	39,501	13,198	.....	.....	.....	.....	.....	.....
Rosslyn Farms boro. (2548)	1.98	797.0	5,523	900	.....	.....	.....	.....	.....	.....
Scott twp. (2247)	26.93	228.8	21,567	9,428	.....	.....	1,321	4,014	6,707	9,400
Sewickley boro. (2372)	37.15	286.0	37,188	19,700	.....	.....	.....	.....	.....	.....
Sewickley twp. (2324)	2.02	258.4	1,827	680	.....	.....	.....	119	321	523
Sewickley Hts. twp. (2552)	5.11	869.9	15,557	2,000	.....	.....	.....	.....	.....	.....
Snowden twp. (1703)	29.21	128.8	13,167	9,968	3,884	8,266	11,917	14,838	17,759	20,680
S. Versailles twp. (1441)	1.50	107.3	564	999	.....	50	237	387	537	687
Springdale boro. (2147)	30.01	195.8	20,562	15,705	.....	.....	.....	2,746	5,747	8,748
Springdale twp. (999)	10.74	80.2	3,017	4,365	2,553	4,164	5,507	6,581	7,655	8,729
Thornburg boro. (2524)	1.73	591.9	3,584	1,215	.....	.....	.....	.....	.....	.....
Union twp. (2342)	6.87	269.7	6,486	3,150	.....	.....	.....	.....	.....	669
Upper St. Clair twp. (2393)	14.94	296.9	15,522	7,505	.....	.....	.....	.....	.....	.....
Verona boro. (1705)	32.51	129.1	14,693	14,333	1,046	5,922	9,986	13,237	16,488	19,739
Versailles boro. (1538)	15.35	114.5	6,150	5,783	2,266	4,568	6,487	8,022	9,557	11,092
Versailles twp. (1711)	20.67	129.7	9,380	8,122	1,618	4,718	7,302	9,369	11,436	13,503
Wall boro. (635)	15.93	60.8	3,391	6,399	4,945	7,335	9,326	10,919	12,512	14,105
West Elizabeth boro. (1618)	7.45	121.5	3,168	2,633	1,090	2,208	3,139	3,884	4,629	5,374
West Homestead boro. (2413)	20.72	311.4	22,582	7,200	.....	.....	.....	.....	.....	1,298
West View boro. (2318)	24.89	255.6	22,270	12,983	.....	.....	.....	.....	.....	2,082
Westwood boro. (2413)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Whitaker boro. (750)	13.51	66.8	3,160	5,519	3,818	5,844	7,533	8,884	10,235	11,586
Wilkins twp. (1616)	26.30	121.4	11,179	9,515	3,634	7,579	10,866	13,496	16,126	18,756
Grand Total	7,999.87	$30,438.1	$6,856,807	$2,605,735	$259,379	$556,403	$917,877	$1,328,980	$2,038,845	$2,772,647
ARMSTRONG COUNTY										
Third Class										
Ford City boro. (1794)	53.56	138.6	25,977	14,186	9,380	17,414	24,109	29,468	34,821	40,177
Kittanning boro. (1562)	70.63	116.7	28,851	21,371	15,111	25,706	34,534	41,597	48,660	55,723

* Joint School.—Data probably need further refinement.

TABLE L1—Continued

SCHOOL DISTRICTS	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount Raised by Local Rate of 3.5 Mills on Full Value of Property	Present Total Aid	Added Aid Necessary to Equalize a Minimum Program of					
					$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11
ARMSTRONG COUNTY—Continued										
Fourth Class										
Apollo boro. (1429)	31.09	$ 106.6	$ 11,596	$ 13,230	$ 3,932	$ 8,596	$ 12,482	$ 15,591	$ 18,700	$ 21,809
Applewold boro. (2180)	2.45	206.5	1,771	680	.....	183	489	734	979	1,224
Atwood boro. (1766)	1.00	136.0	476	400	49	199	324	424	524	624
Bethel twp. (1799)	7.44	139.1	3,622	2,880	380	1,496	2,426	3,170	3,914	4,658
Boggs twp. (1621)	7.21	121.8	3,073	2,595	1,001	2,083	2,984	3,705	4,426	5,147
Brady's Bend twp. (1015)	14.51	81.0	4,116	7,372	1,934	4,111	5,924	7,375	8,826	10,277
Burrell twp. (1025)	7.36	81.9	2,111	3,200	1,497	2,601	3,521	4,257	4,993	5,729
Dayton boro. (139)	14.33	34.7	1,739	12,813	.....	853	2,644	4,077	5,510	6,943
Deanville ind. (1225)	1.00	93.0	326	480	119	269	394	494	594	694
E. Franklin twp. (1649)	18.24	123.9	7,910	6,300	2,662	5,398	7,678	9,502	11,326	13,150
Elderton boro. (243)	4.26	41.5	619	2,955	367	1,006	1,538	1,964	2,390	2,816
Freeport boro. (1615)	25.41	121.4	10,794	11,385	1,325	5,137	8,313	10,854	13,395	15,936
Gilpin twp. (1226)	18.36	93.1	5,982	6,260	4,741	7,495	9,790	11,626	13,462	15,298
Hovey twp.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Johnetta boro. (268)	3.69	42.5	550	2,220	643	1,197	1,658	2,027	2,396	2,765
Kiskiminetas twp. (1130)	27.19	87.1	8,291	10,209	6,651	10,729	14,128	16,847	19,566	22,285
Kittanning twp. (1210)	10.11	92.5	3,273	4,352	1,727	3,243	4,507	5,518	6,529	7,540
Leechburg boro. (1661)	36.42	126.1	16,072	15,323	2,294	7,757	12,309	15,951	19,593	23,235
Madison twp. (914)	13.65	75.5	3,605	6,697	2,324	4,372	6,078	7,443	8,808	10,173
Mahoning twp. (928)	19.12	76.5	5,120	8,328	4,238	7,106	9,496	11,408	13,320	15,232
Manor twp. (1118)	21.40	86.6	6,486	8,544	4,765	7,975	10,650	12,790	14,930	17,070
Manorville boro. (2377)	2.65	288.3	2,674	1,215	.....	.....	.....	.....	.....	86
N. Buffalo twp. (1736)	9.13	132.0	4,217	2,780	1,448	2,818	3,959	4,872	5,785	6,698
Parker City boro. (390)	12.27	48.0	2,062	7,290	1,998	3,838	5,372	6,599	7,826	9,053
Parks twp. (1294)	13.28	97.4	4,529	3,940	3,815	5,807	7,467	8,795	10,123	11,451
Perry twp. (1627)	4.52	122.3	1,935	2,065	181	859	1,424	1,876	2,328	2,780
Pine twp. (1814)	5.88	140.5	2,891	2,160	388	1,270	2,005	2,593	3,181	3,769
Plum Creek twp. (1727)	14.06	131.0	6,447	5,322	1,237	3,346	5,103	6,509	7,915	9,321
Rayburn twp. (1372)	9.63	102.6	3,458	3,840	1,610	3,054	4,258	5,221	6,184	7,147
Red Bank twp. (769)	16.90	67.5	3,994	7,296	4,343	6,878	8,990	10,680	12,370	14,060
Rural Valley boro. (625)	10.48	60.1	2,205	6,210	1,279	2,851	4,161	5,209	6,257	7,305
South Bend twp. (1310)	7.40	98.4	2,548	3,704	593	1,703	2,628	3,368	4,108	4,848
S. Bethlehem boro. (1152)	2.73	88.6	847	800	878	1,288	1,629	1,902	2,175	2,448
S. Buffalo twp. (1890)	10.00	151.3	5,295	3,460	495	1,995	3,245	4,245	5,245	6,245
Sugar Creek twp. (1493)	10.00	110.5	3,868	3,600	1,782	3,282	4,532	5,532	6,532	7,532
Valley twp. (1265)	4.00	95.3	1,333	1,704	663	1,263	1,763	2,163	2,563	2,963
Washington twp. (963)	8.00	78.6	2,202	3,552	1,646	2,846	3,846	4,646	5,446	6,246
Wayne twp. (1392)	11.11	103.8	4,035	3,939	2,303	3,969	5,358	6,469	7,580	8,691
W. Franklin twp. (1403)	9.00	104.4	3,290	3,180	1,855	3,205	4,330	5,230	6,130	7,030

W. Kittanning boro. (1490)	4.22	110.4	1,631	1,360	913	1,546	2,073	2,495	2,917	3,339
Worthington boro. (1249)	4.09	94.1	1,348	1,600	835	1,449	1,960	2,369	2,778	3,187
Cadogan twp. (397)	7.44	48.4	1,260	4,620	1,002	2,118	3,048	3,792	4,536	5,280
Cowanshannock twp. (894)	47.59	74.6	12,432	22,188	9,401	16,539	22,488	27,247	32,006	36,765
Ford Cliff boro. (476)	3.72	53.0	689	1,539	1,213	1,771	2,236	2,608	2,980	3,352
Grand Total	636.53	$ 4,623.7	$ 227,550	$ 259,144	$ 105,018	$ 198,621	$ 277,851	$ 341,242	$ 404,627	$ 468,101
BEAVER COUNTY										
Third Class										
Ambridge boro. (2048)	117.79	176.4	72,734	38,018	.....	15,872	30,596	42,375	54,154	65,933
Beaver Falls boro. (1882)	94.73	149.8	49,658	32,951	5,016	19,226	31,067	40,540	50,013	59,486
Midland boro. (2530)	55.61	630.4	122,706	17,007	.....	.....	.....	.....	.....	.....
New Brighton boro. (1529)	73.12	113.9	29,159	24,443	14,034	25,002	34,142	41,454	48,766	56,078
Rochester boro. (1728)	61.81	131.2	28,381	18,407	10,386	19,658	27,384	33,565	39,746	45,927
Woodlawn boro. (2384)	140.14	292.6	143,535	47,833	.....	.....	.....	.....	4,828	18,842
Fourth Class										
Aliquippa boro. (1052)	27.19	83.2	7,917	12,771	4,463	8,542	11,940	14,659	17,378	20,097
Baden boro. (1439)	8.47	107.3	3,182	3,533	1,120	2,391	3,449	4,296	5,143	5,990
Beaver boro. (2100)	40.58	186.2	26,439	23,400	.....	.....	.....	2,915	6,973	11,031
Big Beaver twp. (1576)	8.00	117.6	3,293	4,940	.....	367	1,367	2,167	2,967	3,767
Borough twp. (2321)	3.91	257.5	3,525	1,665	.....	.....	.....	.....	284	675
Bridgewater boro. (1169)	7.89	89.4	2,467	4,239	592	1,776	2,762	3,551	4,340	5,129
Brighton twp. (1592)	6.32	118.8	2,629	2,458	759	1,707	2,497	3,129	3,761	4,393
Center twp. (1798)	5.93	139.0	2,884	2,100	501	1,391	2,132	2,725	3,318	3,911
Chippewa twp. (1959)	5.00	161.0	2,817	1,760	48	798	1,423	1,923	2,423	2,923
College Hill boro. (2223)	19.50	218.5	14,910	13,050	.....	.....	.....	.....	.....	1,290
Conway boro. (1058)	13.72	83.7	4,018	6,777	1,896	3,954	5,669	7,041	8,413	9,785
Darlington boro. (122)	5.80	33.6	683	4,807	.....	745	1,470	2,050	2,630	3,210
Darlington twp. (1268)	8.46	95.7	2,835	3,034	1,957	3,226	4,284	5,129	5,975	6,821
Daugherty twp. (2370)	4.38	284.9	4,368	1,760	.....	.....	.....	.....	4	442
E. Rochester boro. (1284)	3.55	96.9	1,204	1,283	797	1,330	1,774	2,128	2,483	2,838
Eastvale boro. (381)	3.47	47.6	577	1,539	1,094	1,615	2,049	2,395	2,742	3,089
Economy twp. (2131)	5.00	192.2	3,364	1,880	.....	131	756	1,256	1,756	2,256
Fallston boro. (2349)	3.41	272.7	3,255	1,800	.....	.....	.....	.....	.....	60
Frankford Springs boro. (101)	2.33	32.2	262	1,961	.....	282	573	806	1,039	1,272
Franklin twp. (621)	11.59	60.0	2,436	4,696	3,589	5,328	6,777	7,935	9,094	10,253
Freedom boro. (1460)	24.68	108.4	9,363	15,674	.....	1,494	4,579	7,047	9,515	11,983
Georgetown boro. (333)	2.15	45.1	339	1,110	540	863	1,132	1,346	1,561	1,776
Glasgow boro. (66)	1.67	28.1	165	1,200	180	431	640	806	973	1,140
Greene twp. (1527)	6.00	113.8	2,390	2,720	440	1,340	2,090	2,690	3,290	3,890
Hanover twp. (1062)	9.52	83.8	2,793	4,936	1,077	2,505	3,695	4,647	5,599	6,551
Harmony twp. (2571)	.33	4,660.6	5,383	.....	.....	.....	.....	.....	.....	.....
Homewood boro. (208)	2.40	39.6	333	888	999	1,359	1,659	1,899	2,139	2,379
Hookstown boro. (800)	1.00	69.0	241	408	276	426	551	651	751	851
Hopewell twp. (893)	21.05	74.6	5,499	6,720	7,252	10,410	13,041	15,146	17,251	19,356
Independence twp. (908)	5.43	75.1	1,428	2,838	757	1,571	2,250	2,792	3,335	3,878
Industry twp. (1343)	5.70	100.7	2,009	1,940	1,324	2,179	2,892	3,462	4,032	4,602
Koppel boro. (1846)	10.53	144.9	5,341	6,098	.....	.....	1,197	2,250	3,303	4,356

* Joint School. Data probably need further refinement.

TABLE L1—Continued

SCHOOL DISTRICTS	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount Raised by Local Rate of 3.5 Mills on Full Value of Property	Present Total Aid	Added Aid Necessary to Equalize a Minimum Program of					
					$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11
BEAVER COUNTY										
Fourth Class—Continued										
Marion twp. (1423)	4.00	$ 106.0	$ 1,484	$ 1,704	$ 512	$ 1,112	$ 1,612	$ 2,012	$ 2,412	$ 2,812
Monaco boro. (1418)	35.89	105.7	13,279	15,345	4,574	9,958	14,444	18,033	21,622	25,211
Moon twp. (2339)	13.34	267.8	12,505	6,030	.....	.....	.....	.....	141	1,475
N. Galilee boro. (897)	3.13	74.8	819	1,296	780	1,250	1,641	1,954	2,267	2,580
New Sewickley twp. (1494)	13.00	110.5	5,030	4,800	2,195	4,145	5,770	7,070	8,370	9,670
N. Sewickley twp. (1949)	11.75	158.6	6,524	3,920	425	2,187	3,656	4,830	6,005	7,180
Ohio twp. (1256)	7.00	94.7	2,320	3,144	1,011	2,061	2,936	3,636	4,336	5,036
Patterson twp. (2126)	8.38	191.3	5,611	3,598	.....	.....	847	1,685	2,523	3,361
Patterson Heights boro. (2452)	2.03	371.9	2,642	900	.....	.....	.....	.....	.....	.....
Potter twp. (1768)	1.39	136.0	662	889	.....	.....	117	256	395	534
Pulaski twp. (1170)	7.47	89.4	2,338	4,021	551	1,672	2,606	3,352	4,099	4,846
Raccoon twp. (1701)	4.00	128.8	1,802	1,560	338	938	1,438	1,838	2,238	2,638
Rochester twp. (2188)	8.94	207.2	6,482	3,283	.....	.....	963	1,857	2,751	3,645
Shippingport boro. (1961)	1.82	161.5	1,029	800	.....	128	356	537	719	901
S. Beaver twp. (1929)	7.11	156.1	3,885	3,190	.....	568	1,457	2,167	2,878	3,589
S. Heights boro. (1306)	3.28	98.2	1,127	1,224	683	1,175	1,585	1,913	2,241	2,569
White twp. (2114)	11.63	188.5	7,672	4,995	.....	.....	1,289	2,452	3,615	4,778
Grand Total	972.32	$ 12,363.0	$ 649,733	$ 383,343	$ 70,166	$ 161,113	$ 246,554	$ 318,367	$ 396,591	$ 487,085
BEDFORD COUNTY										
Fourth Class										
Bedford boro. (829)	25.04	70.4	6,174	14,553	2,435	6,191	9,321	11,825	14,329	16,833
Bedford twp. (1740)	14.94	132.5	6,927	7,724	.....	1,410	3,278	4,772	6,266	7,760
Bloomfield twp. (821)	5.10	70.0	1,249	2,312	1,157	1,922	2,560	3,070	3,580	4,090
Broad Top twp. (289)*	37.71	43.2	5,702	22,964	6,216	11,873	16,587	20,358	24,129	27,900
Coaldale boro. (294)	2.23	43.5	339	888	836	1,171	1,440	1,663	1,886	2,109
Colerain twp. (1158)	7.56	88.9	2,352	4,907	.....	868	1,813	2,569	3,325	4,081
Cumberland V. twp. (697)	9.79	63.1	2,163	4,688	2,205	3,674	4,898	5,877	6,856	7,835
E. Providence twp. (120)	12.36	33.3	1,442	7,354	2,637	4,491	6,036	7,272	8,508	9,744
E. St. Clair twp. (513)	10.56	54.3	2,001	5,273	2,494	4,078	5,398	6,454	7,510	8,566
Everett boro. (1248)	13.63	94.1	4,490	6,576	1,542	3,587	5,291	6,654	8,017	9,380
Harrison twp. (455)	6.43	51.5	1,159	3,308	1,481	2,446	3,250	3,893	4,536	5,179
Hopewell boro. (58)	4.84	27.3	462	3,555	460	1,186	1,791	2,275	2,759	3,243
Hopewell twp. (186)	11.45	37.5	1,502	6,570	2,519	4,237	5,668	6,813	7,958	9,103
Hyndman boro. (204)	10.52	39.2	1,442	4,986	3,303	4,881	6,196	7,248	8,300	9,353
Juniata twp. (401)	9.61	48.9	1,645	5,056	2,188	3,630	4,831	5,792	6,753	7,714
Kimmel twp. (860)	6.00	72.2	1,515	3,064	971	1,871	2,621	3,221	3,821	4,421
King twp. (1115)	3.83	86.4	1,159	1,936	448	1,023	1,502	1,885	2,268	2,651

Liberty twp. (207)	13.68	39.5	1,893	5,529	5,232	7,284	8,994	10,362	11,730	13,098
Lincoln twp. (44)	4.00	26.0	364	2,240	1,096	1,696	2,196	2,596	2,996	3,396
Londonderry twp. (252)	10.00	42.0	1,470	4,496	3,284	4,784	6,034	7,034	8,034	9,034
Loysburg ind. (1422)	1.00	106.0	371	400	154	304	429	529	629	729
Mann twp. (19)	6.18	20.7	448	3,828	1,441	2,368	3,141	3,759	4,377	4,995
Mann's Choice boro. (211)	3.58	39.7	497	2,142	673	1,210	1,658	2,016	2,374	2,732
Monroe twp. (89)	14.05	31.3	1,540	9,772	1,684	3,791	5,547	6,952	8,357	9,762
Napier twp. (922)*	10.93	76.1	2,912	6,267	931	2,571	3,937	5,030	6,123	7,216
N. Paris boro. (6)*	5.97	11.6	242	2,633	2,647	3,543	4,289	4,886	5,483	6,080
Osterburg ind. (1318)	1.27	99.2	441	888	.....	36	195	322	449	576
Pleasantville boro. (20)*	4.01	20.8	294	1,459	1,984	2,590	3,095	3,499	3,903	4,307
Rainsburg boro. (901)	1.00	75.0	262	480	183	333	458	558	658	758
St. Clairsville boro. (63)	1.00	28.0	98	600	227	377	502	602	702	802
Saxton boro. (166)	13.54	36.3	1,722	6,432	4,371	6,402	8,095	9,449	10,803	12,157
Schellburg boro. (265)	3.23	42.4	480	2,678	.....	314	718	1,041	1,364	1,687
Snake Spring twp. (895)	6.00	74.7	1,568	2,220	1,762	2,662	3,412	4,012	4,612	5,212
Southampton twp. (12)	12.00	18.4	773	6,330	3,997	5,797	7,297	8,497	9,697	10,896
S. Woodbury twp. (427)	17.65	50.5	3,122	9,044	4,160	6,808	9,014	10,779	12,544	14,309
Union twp. (262)	2.81	42.3	417	2,287	.....	317	668	949	1,230	1,511
W. Providence twp. (664)	15.64	62.0	3,395	6,598	4,474	6,820	8,775	10,339	11,903	13,467
W. St. Clair twp. (383)*	7.17	47.7	1,197	3,483	1,952	3,028	3,924	4,641	5,358	6,075
Woodbury boro. (308)	2.57	44.0	396	1,662	319	705	1,026	1,283	1,540	1,797
Woodbury twp. (1251)	8.00	94.3	2,639	2,980	1,781	2,981	3,981	4,781	5,581	6,381
Grand Total	356.91	$2,184.8	$68,264	$190,162	$73,244	$125,260	$169,866	$205,557	$241,248	$276,939
BERKS COUNTY										
Second Class										
Reading city. (2493)	597.56	463.1	968,534	222,214	.....	.....	.....	.....	.....	.....
Third Class										
Muhlenberg twp. (2335)	51.56	264.9	47,796	18,288	.....	.....	.....	944	6,100	11,256
Fourth Class										
Albany twp. (744)	11.00	66.5	2,562	4,240	3,373	5,023	6,398	7,498	8,598	9,698
Alsace twp. (1217)	5.11	92.8	1,659	2,600	468	1,234	1,873	2,384	2,895	3,406
Amity twp. (1597)	10.17	119.2	4,242	5,216	.....	1,475	2,746	3,763	4,780	5,797
Bally boro. (1599)	2.98	119.5	1,246	1,325	186	633	1,005	1,303	1,601	1,899
Bechtelsville boro. (1872)	2.75	148.4	1,428	1,200	.....	328	672	947	1,222	1,497
Bern twp. (1676)	10.41	127.0	4,627	4,000	1,002	2,564	3,865	4,906	5,947	6,988
Bernville boro. (1206)	2.23	92.4	721	800	542	876	1,155	1,378	1,601	1,824
Bethel twp. (1138)	13.13	87.5	4,022	9,205	.....	888	2,529	3,842	5,155	6,468
Birdsboro boro. (1960)	27.48	161.4	15,522	13,163	.....	856	4,291	7,039	9,787	12,535
Boyertown boro. (2005)	27.02	168.7	15,953	16,636	.....	.....	.....	2,537	5,239	7,941
Brecknock twp. (1191)	6.00	91.2	1,915	2,736	899	1,799	2,549	3,149	3,749	4,349
Caernarvon twp. (735)	9.08	66.2	2,103	3,610	2,686	4,048	5,183	6,091	6,999	7,907
Centre twp. (1750)	9.00	133.8	4,214	3,480	631	1,981	3,106	4,006	4,906	5,806
Centerport boro. (1288)	1.00	97.0	340	340	245	395	520	620	720	820
Colebrookdale twp. (1363)	10.56	101.9	3,766	3,700	2,302	3,886	5,206	6,262	7,318	8,374
Cumru twp. (1910)	25.81	153.1	13,832	9,994	48	3,920	7,146	9,727	12,308	14,889

* Joint School.- Data probably need further refinement.

TABLE L1—Continued

SCHOOL DISTRICTS	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount Raised by Local Rate of 3.5 Mills on Full Value of Property	Present Total Aid	Added Aid Necessary to Equalize a Minimum Program of					
					$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11
BERKS COUNTY										
Fourth Class– Continued										
District twp. (1467)	3.09	$ 108.7	$ 1,176	$ 1,651	$ 31	$ 495	$ 881	$ 1,190	$ 1,499	$ 1,808
Douglass twp. (1263)	7.93	95.2	2,642	3,624	1,069	2,259	3,250	4,043	4,836	5,629
Earl twp. (953)	5.21	77.7	1,418	2,612	789	1,571	2,222	2,743	3,264	3,785
Exeter twp. (2087)	20.00	183.9	12,869	9,180	.....	.....	1,951	3,951	5,951	7,951
Fleetwood boro. (1952)	14.98	159.3	8,351	7,705	.....	48	1,920	3,418	4,916	6,414
Greenwich twp. (1593)	11.00	119.0	4,582	4,400	1,193	2,843	4,218	5,318	6,418	7,518
Hamburg boro. (2075)	22.68	181.7	14,420	9,245	.....	726	3,551	5,819	8,087	10,355
Heidelburg twp. (2329)	3.40	261.8	3,115	1,640	.....	.....	.....	.....	5	345
Hereford twp. (1167)	8.00	89.3	2,499	3,768	1,133	2,333	3,333	4,133	4,933	5,733
Jefferson twp. (996)	6.47	80.1	1,813	2,856	1,316	2,286	3,095	3,742	4,389	5,036
Kutztown boro. (1682)	21.36	127.5	9,534	9,838	386	3,590	6,260	8,396	10,532	12,668
Lenhartsville boro. (1689)	1.00	128.0	448	400	77	227	352	452	552	652
Longswamp twp. (1514)	12.00	112.5	4,725	8,124	.....	51	1,551	2,751	3,951	5,151
L. Alsace twp. (2323)	10.98	258.1	9,919	6,140	.....	.....	.....	.....	.....	411
L. Heidelberg twp. (1992)	6.60	165.8	3,829	3,126	.....	140	965	1,625	2,285	2,945
Maidencreek twp. (1902)	11.35	152.3	6,048	4,220	231	1,933	3,352	4,487	5,622	6,757
Marion twp. (2055)	8.63	177.3	5,355	4,225	.....	.....	776	1,639	2,502	3,365
Maxatawney twp. (1883)	14.65	150.0	7,693	5,800	58	2,556	4,087	5,552	7,017	8,482
Mohnton boro. (748)	17.43	66.7	4,071	8,370	3,682	6,296	8,475	10,218	11,961	13,704
Mt. Penn boro. (2170)	16.48	203.3	11,728	7,312	.....	.....	736	2,384	4,032	5,680
N. Heidelberg twp. (1064)	5.00	83.8	1,467	2,400	758	1,508	2,133	2,633	3,133	3,633
Oley twp. (2022)	13.35	171.4	8,008	8,125	.....	.....	.....	1,222	2,557	3,892
Ontelaunee twp. (1323)	15.32	99.5	5,334	12,537	.....	.....	513	2,045	3,577	5,109
Penn twp. (1122)	8.85	86.7	2,684	5,466	36	1,364	2,470	3,355	4,240	5,125
Perry twp. (1548)	14.97	115.5	6,052	7,955	.....	2,086	3,957	5,454	6,951	8,448
Pike twp. (1024)	5.26	81.4	1,498	2,528	840	1,629	2,287	2,813	3,339	3,865
Richmond twp. (1628)	13.60	122.4	5,824	5,600	1,156	3,206	4,907	6,267	7,627	8,987
Robeson twp. (990)	17.90	79.8	4,998	8,752	2,808	5,493	7,731	9,521	11,311	13,101
Robesonia boro. (1811)	11.94	140.1	5,855	5,825	.....	1,156	2,649	3,843	5,037	6,231
Rockland twp. (1099)	7.00	85.6	2,097	3,488	890	1,940	2,815	3,515	4,215	4,915
Ruscombmanor twp. (752)	8.00	66.9	1,872	4,040	1,488	2,688	3,688	4,488	5,288	6,088
Shillington boro. (2110)	26.40	187.9	17,360	11,768	.....	.....	2,552	5,192	7,832	10,472
Sinking Spring boro. (2050)	11.91	176.5	7,357	5,625	.....	.....	1,310	2,501	3,692	4,883
S. Heidelberg twp. (2191)	7.33	208.5	5,348	3,180	.....	.....	268	1,001	1,734	2,467
Spring twp. (1928)	32.94	156.0	17,986	15,041	.....	2,383	6,501	9,795	13,089	16,383
Strausstown boro. (1840)	1.60	144.4	809	900	.....	11	211	371	531	691
Tilden twp. (1878)	7.00	149.4	3,661	2,740	74	1,124	1,999	2,699	3,399	4,099
Topton boro. (2102)	7.60	186.3	4,956	4,528	.....	.....	.....	396	1,156	1,916
Tulpehocken twp. (1695)	8.60	128.3	3,860	5,763	.....	.....	697	1,557	2,417	3,277

Union twp. (1464)	8.36	108.5	3,175	5,236	.....	576	1,621	2,457	3,293	4,129
U. Bern twp. (1566)	5.00	117.0	2,047	2,140	438	1,188	1,813	2,313	2,813	3,313
U. Tulpehocken twp. (1254)	5.00	94.6	1,656	2,080	889	1,639	2,264	2,764	3,264	3,764
Washington twp. (1338)	7.00	100.4	2,460	2,680	1,335	2,385	3,260	3,960	4,660	5,360
Wernersville boro. (1639)	8.97	123.0	3,861	4,658	.....	1,124	2,245	3,142	4,039	4,936
W. Leesport boro. (1549)	2.64	115.5	1,067	1,440	.....	331	661	925	1,189	1,453
W. Reading boro. (2305)	28.51	250.4	24,987	16,972	.....	.....	.....	.....	.....	806
Windsor twp. (2153)	3.57	198.0	2,474	2,028	.....	.....	.....	139	496	853
Wormelsdorf boro. (1375)	10.52	102.8	3,784	4,845	1,102	2,680	3,995	5,047	6,099	7,151
Wyomissing boro. (2461)	22.64	381.3	30,212	15,594	.....	.....	.....	.....	.....	.....
Grand Total	1,372.87	$ 9,514.7	$ 1,393,466	$ 600,917	$ 34,161	$ 91,771	$ 161,766	$ 227,672	$ 298,655	$ 371,190
BLAIR COUNTY										
Second Class										
Altoona city. (2200)	393.07	211.8	291,396	141,801	.....	.....	38,487	77,794	117,101	156,408
Third Class										
Juniata boro. (1837)	68.94	144.3	34,829	18,057	10,884	21,225	29,843	36,737	43,631	50,525
Logan twp. (1542)	106.90	115.1	43,064	30,657	25,162	41,197	54,560	65,249	75,939	86,629
Tyrone boro. (1969)	76.18	163.2	43,505	21,968	4,994	16,421	25,944	33,561	41,179	48,797
Hollidaysburg boro. (1761)	46.52	135.4	22,046	13,136	7,849	14,827	20,642	25,294	29,946	34,598
Fourth Class										
Allegheny twp. (1242)	12.58	93.8	4,130	4,260	3,247	5,134	6,707	7,964	9,222	10,480
Antis twp. (753)	24.09	67.0	5,653	9,330	7,300	10,914	13,925	16,334	18,743	21,152
Bellwood boro. (649)	24.72	61.5	5,320	12,069	5,477	9,185	12,275	14,747	17,219	19,691
Blair twp. (1899)	6.86	152.1	3,650	2,680	16	1,045	1,903	2,588	3,274	3,960
Catharine twp. (519)	7.78	54.6	1,488	2,928	2,781	3,948	4,921	5,698	6,476	7,254
Duncansville boro. (680)	8.47	62.6	1,855	2,740	3,240	4,511	5,570	6,416	7,263	8,110
Frankstown twp. (1610)	14.35	121.1	6,083	5,060	2,131	4,284	6,078	7,512	8,947	10,382
Freedom twp. (740)	10.23	66.4	2,376	3,816	3,271	4,806	6,085	7,107	8,130	9,153
Greenfield twp. (647)	20.97	61.4	4,505	10,562	4,330	7,476	10,097	12,194	14,291	16,388
Huston twp. (1581)*	9.00	117.9	3,713	6,930	.....	.....	157	1,057	1,957	2,857
Juniata twp. (461)	6.00	52.0	1,092	2,376	2,082	2,982	3,732	4,332	4,932	5,532
Martinsburg boro. (1027)	8.59	82.0	2,464	3,350	2,132	3,421	4,495	5,353	6,212	7,071
Newry boro. (305)	2.00	44.0	308	888	654	954	1,204	1,404	1,604	1,804
N. Woodbury twp. (1032)*	19.42	82.1	5,582	8,943	3,439	6,352	8,780	10,721	12,663	14,606
Patterson ind. (891)	2.00	74.5	522	960	368	668	918	1,118	1,318	1,518
Roaring Springs boro. (1440)	20.22	98.1	6,944	8,293	3,467	6,500	9,028	11,049	13,071	15,093
Snyder twp. (1440)	17.61	107.3	6,611	7,598	2,080	4,722	6,923	8,684	10,445	12,206
Taylor twp. (1539)*	10.37	114.6	4,158	7,430	.....	.....	856	1,893	2,930	3,967
Tyrone twp. (1287)	7.14	96.9	2,422	2,952	1,231	2,302	3,195	3,908	4,622	5,336
Williamsburg boro. (1412)	18.72	105.1	6,888	7,175	3,253	6,061	8,401	10,273	12,145	14,017
Woodbury twp. (1322)	9.76	99.5	3,399	4,200	1,429	2,893	4,113	5,089	6,065	7,041
Grand Total	952.49	$ 2,584.3	$ 514,003	$ 340,159	$ 100,817	$ 181,828	$ 288,839	$ 384,076	$ 479,325	$ 574,575

* Joint School.– Data probably need further refinement.

TABLE L1—Continued

SCHOOL DISTRICTS	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount Raised by Local Rate of 3.5 Mills on Full Value of Property	Present Total Aid	Added Aid Necessary to Equalize a Minimum Program of					
					$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11
BRADFORD COUNTY										
Third Class										
Sayre boro. (713)	77.27	$ 64.3	$ 17,395	$ 38,919	$ 15,161	$ 26,752	$ 36,411	$ 44,138	$ 51,865	$ 59,591
Fourth Class										
Alba boro. (163)	1.27	36.2	161	675	339	530	688	816	943	1,070
Albany twp. (2317)*	1.05	255.2	938	10,482	.....	.....	.....	.....	.....	.....
Armenia twp. (209)	2.55	39.6	354	2,126	.....	261	580	835	1,090	1,345
Asylum twp. (375)	6.21	47.3	1,029	3,970	745	1,677	2,453	3,074	3,695	4,316
Athens boro. (247)	31.09	41.6	4,529	26,089	.....	2,804	6,690	9,799	12,908	16,017
Athens twp. (657)	12.22	61.8	2,642	6,642	2,020	3,853	5,381	6,603	7,825	9,047
Barclay twp. (121)	1.50	33.3	175	2,070	.....	.....	.....	.....	.....	5
Burlington boro. (2182)	.30	207.0	217	425	.....	.....	.....	.....	.....	.....
Burlington twp. (234)	7.12	41.1	1,026	6,363	.....	265	1,155	1,867	2,579	3,291
Canton boro. (181)	23.90	37.2	3,108	18,965	35	3,620	6,608	8,998	11,388	13,778
Canton twp. (679)	8.38	62.5	1,834	6,776	.....	399	1,447	2,285	3,123	3,961
Columbia twp. (867)	8.12	72.8	2,068	6,158	.....	503	1,518	2,330	3,142	3,954
Doty Hill ind. (330)	1.00	45.0	158	408	359	509	634	734	834	934
Franklin twp. (460)	3.47	51.9	630	1,960	620	1,141	1,575	1,922	2,269	2,616
Granville twp. (683)	6.61	62.6	1,449	4,891	.....	766	1,592	2,253	2,914	3,575
Herrick twp. (638)	4.75	60.9	1,011	3,897	.....	198	793	1,267	1,742	2,217
LeRaysville boro. (5)*	10.45	9.4	343	4,435	4,888	6,456	7,762	8,807	9,852	10,897
Leroy twp. (2355)	1.05	274.2	1,008	3,528	.....	.....	.....	.....	.....	.....
Litchfield twp. (731)	5.42	65.7	1,246	4,372	.....	209	887	1,429	1,971	2,513
Monroe boro. (221)	3.92	40.1	550	5,967	.....	.....	.....	.....	.....	.....
Monroe twp. (199)	7.53	39.0	1,029	4,210	1,726	2,856	3,797	4,550	5,303	6,056
New Albany boro. (4)*	11.49	8.4	339	2,025	8,264	9,988	11,424	12,573	13,722	14,871
N. Towanda twp. (1651)	1.23	124.4	536	1,083	.....	.....	.....	.....	103	226
Orwell twp. (249)	8.97	41.7	1,309	7,431	.....	903	2,024	2,921	3,818	4,715
Overton twp. (1053)	1.20	83.3	350	1,711	.....	.....	.....	.....	.....	.....
Overton ind. (17)	2.25	20.4	161	2,078	.....	180	461	686	911	1,136
Pike twp. (792)*	3.93	68.4	941	5,115	.....	.....	.....	.....	.....	.....
Ridgebury twp. (615)	6.83	59.7	1,428	6,013	.....	.....	755	1,438	2,121	2,804
Rome boro Rome twp. } (278)*	9.30	42.7	1,390	8,679	.....	.....	1,091	2,021	2,950	3,881
Sheshequin twp. (888)	6.90	74.0	1,785	5,825	.....	.....	670	1,360	2,050	2,740
Smithfield twp. (302)	13.96	43.9	2,145	10,055	713	2,807	4,552	5,948	7,344	8,740
S. Creek twp. (192)	6.03	38.3	809	4,630	139	1,044	1,798	2,401	3,004	3,607
S. Waverly boro. (83)	8.53	30.9	924	6,480	486	1,766	2,832	3,685	4,538	5,391
Springfield twp. (1035)	7.57	82.2	2,177	5,336	.....	625	1,571	2,328	3,085	3,842
Standing Stone twp. (524)	4.70	54.9	903	3,830	.....	320	908	1,378	1,847	2,318

Sylvania boro. (441)	1.00	51.0	178	480	267	417	542	642	742	842
Terry twp. (55)	9.56	26.9	900	5,800	2,143	3,577	4,772	5,728	6,684	7,640
Towanda boro. (560)	30.88	56.8	6,139	30,863	.....	.....	54	3,142	6,230	9,318
Towanda twp. (570)	4.84	57.2	969	2,248	1,260	1,986	2,591	3,075	3,559	4,043
Troy boro. (248)	20.41	41.6	2,975	18,713	.....	253	2,804	4,845	6,886	8,927
Troy twp. (1432)	5.70	106.8	2,132	5,909	.....	.....	.....	.....	.....	509
Tuscarora twp. (320)	7.22	44.3	1,120	6,486	.....	156	1,059	1,781	2,503	3,225
Ulster twp. (758)	3.25	67.1	763	2,557	.....	174	580	905	1,230	1,555
Ulster ind. (50)	7.22	26.5	668	5,333	678	1,761	2,659	3,381	4,103	4,825
Warren twp. (454)	8.02	51.4	1,442	7,380	.....	.....	802	1,602	2,402	3,202
Wells twp. (568)	6.36	57.1	1,271	4,960	.....	606	1,401	2,037	2,673	3,309
W. Burlington twp. (316)	6.99	44.2	1,081	6,418	.....	15	889	1,588	2,287	2,986
Wilmot twp. (96)	11.37	31.8	1,264	6,586	2,667	4,373	5,794	6,931	8,068	9,205
Windham twp. (277)	8.30	42.7	1,239	5,262	1,177	2,422	3,460	4,290	5,120	5,950
Wyalusing boro. (70)	8.88	28.3	878	8,306	.....	362	1,472	2,360	3,248	4,136
Wyalusing twp. (421)	9.00	50.2	1,582	6,198	545	1,895	3,020	3,920	4,820	5,720
Wysox twp. (669)	7.45	62.1	1,621	5,492	.....	896	1,827	2,572	3,317	4,062
Stevens twp. (1208)	1.71	92.4	553	2,606	.....	.....	.....	.....	.....	.....
Grand Total	476.23	$ 3,360.3	$ 84,872	$ 365,216	$ 44,232	$ 89,325	$ 141,783	$ 187,245	$ 232,808	$ 278,908
BUCKS COUNTY										
Third Class										
Bristol boro. (2089)	70.03	184.0	45,101	21,735	.....	8,446	17,200	24,203	31,206	38,209
Fourth Class										
Bedminster twp. (1390)	14.89	103.7	5,404	5,569	2,800	5,034	6,895	8,384	9,873	11,362
Bensalem twp. (2121)	27.73	190.0	18,438	11,025	.....	347	3,813	6,586	9,359	12,132
Bridgeton twp. (1462)	3.88	108.5	1,474	1,776	339	921	1,406	1,794	2,182	2,570
Bristol twp. (2462)	19.02	383.6	25,536	8,100	.....	.....	.....	.....	.....	.....
Buckingham twp. (2053)	14.21	177.0	8,802	5,332	.....	1,142	2,918	4,339	5,760	7,181
Chalfont boro. (1685)	2.46	127.6	1,099	965	212	581	888	1,134	1,380	1,626
Doylestown boro. (1301)	35.76	97.8	12,247	26,228	.....	.....	4,437	8,013	11,589	15,165
Doylestown twp. (2125)	8.00	190.6	5,337	3,398	.....	.....	865	1,665	2,465	3,265
Dublin boro. (2227)	1.00	220.0	770	450	.....	.....	.....	80	180	280
Durham twp. (1979)	3.35	164.5	1,929	1,600	.....	72	491	826	1,161	1,496
E. Rockhill twp. (1907)	7.11	152.9	3,804	2,880	.....	959	1,848	2,559	3,270	3,981
Falls twp. (2195)	15.07	210.6	11,106	6,990	.....	.....	.....	1,495	3,002	4,509
Haycock twp. (858)	5.00	72.2	1,263	2,264	1,098	1,848	2,473	2,973	3,473	3,973
Hilltown twp. (1184)	22.95	91.0	7,308	7,275	6,646	10,088	12,957	15,252	17,547	19,842
Hulmeville boro. (871)*	4.33	73.2	1,110	2,703	192	842	1,383	1,816	2,249	2,682
Ivyland boro. (2079)	2.17	182.5	1,386	833	.....	114	385	602	819	1,036
Langhorne boro. (1416)*	14.93	105.6	5,526	7,000	1,284	3,524	5,390	6,883	8,376	9,869
Langhorne Manor boro.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
L. Makefield twp. (1869)	13.36	148.1	6,923	5,890	.....	1,549	3,219	4,555	5,891	7,227
Middletown twp. (2475)*	6.44	411.5	9,275	3,921	.....	.....	.....	.....	.....	.....
Milford twp. (1353)	14.63	101.0	5,173	5,540	2,820	5,014	6,843	8,306	9,769	11,232
Morrisville boro. (2054)	37.92	177.1	23,499	18,050	.....	.....	3,955	7,747	11,539	15,331
New Britain twp. (1645)	10.86	123.8	4,704	4,552	790	2,419	3,776	4,862	5,948	7,034
New Hope boro. (1996)	10.17	166.0	5,908	4,950	.....	75	1,346	2,363	3,380	4,397

* Joint School.—Data probably need further refinement.

TABLE L1—Continued

SCHOOL DISTRICTS	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount Raised by Local Rate of 3.5 Mills on Full Value of Property	Present Total Aid	Added Aid Necessary to Equalize a Minimum Program of					
					$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11
BUCKS COUNTY										
Fourth Class—Continued										
Newtown boro. (1680)	12.99	$ 127.2	$ 5,782	$ 7,838	$	$ 344	$ 1,968	$ 3,267	$ 4,566	$ 5,865
Newtown twp. (2363)	4.07	280.0	3,987	1,733	.....	.....	.....	.....	.....	385
Nockamixon twp. (1116)	9.38	86.5	2,838	3,996	1,843	3,250	4,422	5,360	6,298	7,236
Northampton twp. (2146)	11.38	195.7	7,795	5,303	.....	.....	558	1,698	2,834	3,972
Perkasie boro. (2018)	23.00	171.0	13,765	12,184	.....	.....	1,651	3,951	6,251	8,551
Plumstead twp. (2119)	12.85	189.8	8,537	4,620	.....	657	2,263	3,548	4,833	6,118
Quakertown boro. (1317)	34.23	99.1	11,875	19,978	.....	4,944	9,223	12,646	16,069	19,492
Richland twp. (2234)	9.00	222.0	6,993	3,360	.....	.....	447	1,347	2,247	3,147
Richlandtown boro. (1617)	4.20	121.4	1,785	2,322	.....	408	933	1,353	1,773	2,193
Reigelsville boro. (2211)	4.35	213.6	3,252	1,935	.....	.....	33	468	903	1,338
Sellersville boro. (1134)	15.13	87.4	4,627	7,250	2,118	4,388	6,279	7,792	9,305	10,818
Silverdale boro. (2175)	1.00	205.0	717	450	.....	.....	33	133	233	333
Solebury twp. (2246)	10.37	228.5	8,295	4,698	.....	.....	.....	488	1,525	2,562
Southampton twp. (1785)	16.20	138.0	7,823	6,918	244	2,674	4,699	6,319	7,939	9,559
So. Langhorne boro. (1827)	3.21	142.4	1,599	1,425	.....	427	828	1,149	1,470	1,791
Springfield twp. (717)	18.74	64.7	4,246	8,682	4,407	7,218	9,560	11,434	13,308	15,182
Telford boro. (1278)	2.20	96.4	742	1,080	213	543	818	1,038	1,258	1,478
Tinicum twp. (1966)	9.42	162.7	5,365	4,796	.....	.....	1,143	2,085	2,027	3,969
Trumbauersville boro. (1473)	3.94	109.1	1,505	2,079	61	652	1,144	1,538	1,932	2,326
Tullytown boro. (1515)	3.76	112.8	1,484	1,350	644	1,208	1,678	2,054	2,430	2,806
U. Makefield twp. (2353)	6.45	273.6	6,178	3,103	.....	.....	.....	.....	.....	394
Warminster twp. (2558)	2.02	1,174.3	8,302	583	.....	.....	.....	.....	.....	.....
Warrington twp. (2441)	5.87	345.1	7,017	2,633	.....	.....	.....	.....	.....	.....
Warwick twp. (2251)	3.45	229.6	2,772	1,700	.....	.....	.....	13	358	703
W. Rockhill twp. (1572)	7.00	117.4	2,877	2,160	1,438	2,488	3,363	4,063	4,763	5,463
Wrightstown twp. (2284)	3.52	242.0	2,982	1,803	.....	.....	.....	.....	143	495
Wycombe ind. (2314)	1.00	253.0	886	450	.....	.....	.....	.....	64	164
Yardley boro. (1377)	10.18	102.9	3,668	6,426	.....	850	2,122	3,140	4,158	5,176
Grand Total	614.18	$ 9,754.0	$ 350,816	$ 279,881	$ 27,149	$ 73,026	$ 135,653	$ 191,321	$ 247,105	$ 305,915
BUTLER COUNTY										
Third Class										
Butler City (2239)	186.58	224.3	146,479	52,643	.....	1,451	24,774	43,432	62,090	80,748
Fourth Class										
Adams twp. (2026)	7.50	172.0	4,515	3,042	.....	506	1,444	2,194	2,944	3,694
Allegheny twp. (805)	6.06	69.1	1,467	2,664	1,475	2,384	3,142	3,748	4,354	4,960
Brady twp. (1066)	4.01	84.0	1,179	1,740	790	1,392	1,893	2,294	2,695	3,096

Bruin boro. (438)	7.31	50.9	1,302	3,483	1,977	3,074	3,988	4,719	5,450	6,181
Buffalo twp. (2056)	7.50	177.5	4,659	2,440	.....	964	1,902	2,652	3,402	4,152
Butler twp. (1591)	60.03	118.8	24,958	20,093	10,477	19,482	26,986	32,989	38,992	44,995
Callery boro. (1077)	2.45	84.5	724	888	654	1,022	1,328	1,573	1,818	2,063
Center twp. (1598)	7.00	119.3	2,923	2,560	992	2,042	2,917	3,617	4,317	5,017
Cherry twp. (1112)	7.00	86.3	2,114	2,440	1,921	2,971	3,846	4,546	5,246	5,946
Cherry Valley boro. (818)	1.00	70.0	245	340	340	490	615	715	815	915
Clay twp. (970)*	9.48	79.1	2,625	5,244	900	2,322	3,507	4,455	5,403	6,351
Clearfield twp. (1141)	6.00	87.8	1,844	2,160	1,546	2,446	3,196	3,796	4,396	4,996
Clinton twp. (2041)	7.22	174.9	4,421	2,820	.....	521	1,424	2,146	2,868	3,590
Concord twp. (587)	10.83	57.9	2,194	4,268	3,556	5,181	6,535	7,618	8,701	9,784
Connoquenessing boro. (1442)	2.30	107.4	865	800	463	808	1,096	1,326	1,556	1,786
Connoquenessing twp. (1243)	6.32	93.8	2,075	3,224	547	1,495	2,285	2,917	3,549	4,181
Cranberry twp. (1986)	6.00	165.2	3,469	2,220	.....	761	1,511	2,111	2,711	3,311
Donegal twp. (1734)	6.09	132.0	2,814	2,440	379	1,293	2,054	2,663	3,272	3,881
Eau Claire boro. (76)	5.75	30.1	605	2,994	1,720	2,583	3,302	3,877	4,452	5,027
Evansburg boro. (708)	16.19	63.9	3,619	6,840	4,517	6,946	8,970	10,589	12,208	13,827
Fairview boro. (819)	1.00	70.0	245	400	280	430	555	655	755	855
Fairview twp. (1022)	11.91	81.4	3,395	4,991	2,631	4,418	5,907	7,098	8,289	9,480
Forward twp. (2007)	7.76	169.2	4,596	3,044	.....	702	1,672	2,448	3,224	4,000
Franklin twp. (865)	6.00	72.7	1,526	2,040	1,984	2,884	3,634	4,234	4,834	5,434
Harmony boro. (1151)	5.98	88.6	1,855	2,318	1,359	2,256	3,004	3,602	4,200	4,798
Harrisville ind. (743)	7.91	66.5	1,841	3,882	1,594	2,781	3,770	4,561	5,352	6,143
Island ind. (1351)	1.00	101.0	353	400	172	322	447	547	647	747
Jackson twp. (968)	10.25	79.1	2,839	3,640	3,002	4,540	5,821	6,846	7,871	8,896
Jefferson twp. (2015)	6.00	170.7	3,584	2,340	.....	526	1,276	1,876	2,476	3,076
Karns City boro. (1181)	2.80	90.7	889	740	961	1,381	1,731	2,011	2,291	2,571
Lancaster twp. (873)	7.00	73.3	1,795	3,144	1,536	2,586	3,461	4,161	4,861	5,561
Marion twp. (814)	8.80	69.8	2,149	3,480	2,511	3,831	4,931	5,811	6,691	7,571
Mars boro. (1056)	18.13	83.5	5,299	9,855	1,616	4,336	6,602	8,415	10,228	12,041
Mercer twp. (483)	5.10	53.1	949	1,880	1,889	2,654	3,292	3,802	4,312	4,822
Middlesex twp. (1958)	7.72	161.0	4,350	3,045	.....	904	1,869	2,641	3,413	4,185
Millerstown boro. (823)	9.23	70.1	2,261	4,005	2,272	3,657	4,811	5,734	6,657	7,580
Muddy Creek twp. (362)*	10.05	46.8	1,645	3,088	4,563	6,071	7,327	8,332	9,337	10,342
Oakland twp. (872)	7.00	73.3	1,796	3,072	1,607	2,657	3,532	4,232	4,932	5,632
Parker twp. (2217)	3.31	216.7	2,509	2,140	.....	.....	.....	.....	.....	316
Penn twp. (1836)	10.99	144.3	5,551	4,090	525	2,174	3,548	4,647	5,746	6,845
Petrolia boro. (605)	2.93	59.0	606	1,200	904	1,344	1,710	2,003	2,296	2,589
Portersville boro. (1726)*	1.00	131.0	458	1,110	.....	.....	.....	.....	.....	.....
Prospect boro. (1335)	5.35	100.4	1,880	1,977	1,092	1,895	2,564	3,099	3,634	4,169
Saxonburg boro. (1398)	2.78	104.1	1,011	800	761	1,178	1,526	1,804	2,082	2,360
Slippery Rock boro. (1700)	13.34	128.8	6,013	11,127	.....	.....	.....	202	1,536	2,870
Slippery Rock twp. (1810)	7.86	139.9	3,850	3,723	.....	877	1,860	2,646	3,432	4,218
Summit twp. (2230)	8.70	220.9	6,727	2,980	.....	.....	733	1,603	2,473	3,343
Valencia boro. (1046)	2.05	82.9	595	680	621	929	1,185	1,390	1,595	1,800
Venango twp. (992)	9.45	80.0	2,646	4,424	1,671	3,089	4,270	5,215	6,160	7,105
Washington twp. (473)	14.26	52.7	2,632	5,764	4,795	6,934	8,717	10,143	11,569	12,995
W. Liberty boro. (1971)	1.00	164.0	574	400	.....	101	226	326	426	526
W. Sunbury boro. (13)	4.86	18.9	322	4,916	.....	.....	594	1,080	1,566	2,052
Winfield twp. (1174)	13.46	89.8	4,235	4,045	4,171	6,190	7,873	9,219	10,565	11,911

* Joint School.—Data probably need further refinement.

TABLE L1—Continued

School Districts	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount Raised by Local Rate of 3.5 Mills on Full Value of Property	Present Total Aid	Added Aid Necessary to Equalize a Minimum Program of					
					$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11
BUTLER COUNTY										
Fourth Class—Continued										
Worth twp. (1758)	7.27	$ 135.2	$ 3,441	$ 3,020	$ 264	$ 1,355	$ 2,264	$ 2,991	$ 3,718	$ 4,445
Zelienople boro. (1388)	22.04	103.7	8,001	7,425	4,961	8,267	11,022	13,226	15,430	17,634
Grand Total	636.91	$ 5,841.9	$ 307,514	$ 240,528	$ 79,996	$ 141,403	$ 218,449	$ 280,577	$ 343,837	$ 407,413
CAMBRIA COUNTY										
Second Class										
Johnstown city (2352)	447.02	273.4	427,767	196,087	.....	.....	.....	.....	1,974	46,676
Third Class										
E. Conemaugh boro. (661)	42.77	61.9	9,261	23,256	7,045	13,461	18,808	23,085	27,362	31,639
Nanty-Glo boro. (988)	42.68	79.8	11,924	25,149	2,406	8,808	14,143	18,411	22,679	26,947
Portage twp. (1102)	39.67	85.7	11,897	26,310	.....	4,438	9,397	13,364	17,331	21,298
Fourth Class										
Adams twp. (961)	63.03	78.5	17,314	22,805	18,184	27,639	35,518	41,821	48,124	54,427
Allegheny twp. (2521)	4.01	551.9	7,745	1,320	.....	.....	.....	.....	.....	.....
Ashland ind.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ashville boro.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Barnesboro boro. (206)	40.72	39.4	5,610	27,306	4,750	10,858	15,948	20,020	24,092	28,164
Barr twp. (2092)	17.52	184.4	11,308	7,860	.....	.....	1,856	3,608	5,360	7,112
Blacklick twp. (2194)	27.28	208.7	19,929	11,873	.....	.....	934	3,662	6,390	9,118
Brownstown boro. (2111)	5.75	188.3	3,791	2,565	.....	.....	544	1,119	1,694	2,269
Cambria twp. (1818)	42.55	141.1	21,014	14,800	3,545	9,928	15,247	19,502	23,757	28,012
Carrolltown boro. (1380)	8.08	103.1	2,915	3,420	1,139	2,351	3,361	4,169	4,977	5,785
Cassandra boro. (242)	3.47	41.5	504	1,224	1,482	2,003	2,437	2,784	3,131	3,478
Chest twp. (2245)	4.00	227.3	3,182	1,480	.....	.....	138	538	938	1,338
Chest Springs boro.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Clearfield twp. (1179)	9.00	90.4	2,849	3,180	2,296	3,646	4,771	5,671	6,571	7,471
Conemaugh twp. (1904)	11.89	152.7	6,356	4,500	142	1,926	3,413	4,602	5,791	6,980
Croyle twp. (969)	30.91	79.1	8,554	12,704	7,334	11,971	15,835	18,926	22,017	25,108
Cresson boro. (1203)	22.11	92.2	7,133	9,428	3,891	7,208	9,972	12,183	14,394	16,605
Cresson twp. (2361)	6.89	279.2	6,734	2,820	.....	.....	.....	.....	92	781
Daisytown boro. (509)	2.83	54.1	535	1,440	643	1,068	1,422	1,705	1,988	2,271
Dale boro. (1001)	27.19	80.4	7,651	10,508	6,992	11,071	14,470	17,189	19,908	22,627
Dean twp. (2002)	6.30	168.1	3,707	2,220	.....	846	1,634	2,264	2,984	3,524
E. Carroll twp. (1862)	13.18	147.3	6,797	4,840	555	2,532	4,180	5,498	6,816	8,134
E. Taylor twp. (1788)	21.13	138.2	10,223	7,309	2,013	5,183	7,825	9,938	12,051	14,164
Ebensburg boro. (1964)	19.76	162.3	11,225	8,865	.....	1,152	3,622	5,598	7,574	9,550

Elder twp. (1185)	9.85	91.0	3,136	4,104	1,871	3,349	4,581	5,566	6,551	7,536
Ferndale boro. (1742)	28.08	132.7	13,037	12,600	337	4,549	8,059	10,867	13,675	16,483
Franklin boro. (2563)	18.70	1,437.5	94,087	9,248	.....	.....	.....	.....	.....	.....
Gallitzin boro. (1427)	24.15	106.5	8,999	9,495	3,845	7,468	10,487	12,902	15,317	17,732
Gallitzin twp. (791)	12.06	68.4	2,887	5,256	3,013	4,822	6,330	7,536	8,742	9,948
Hastings boro. (1187)	13.42	91.1	4,277	6,458	1,679	3,692	5,370	6,712	8,054	9,396
Jackson twp. (2338)	13.30	267.2	12,439	4,660	.....	.....	.....	191	1,521	2,851
Lilly boro. (114)	17.41	33.0	2,013	11,036	3,055	5,668	7,845	9,586	11,327	13,068
Lorain boro. (1277)	7.56	96.4	2,551	3,699	743	1,877	2,822	3,578	4,334	5,090
Loretta boro. (2572)	.53†	5,722.6	10,616	400	.....	.....	.....	.....	.....	.....
L. Yoder twp. (1940)	18.75	157.4	10,328	10,405	.....	.....	1,767	3,642	5,517	7,392
Middle Taylor twp. (2387)	4.78	293.5	4,911	2,380	.....	.....	.....	.....	.....	.....
Munster twp. (2277)	4.00	238.5	3,339	1,680	.....	.....	.....	181	581	981
Patton boro. (583)	30.21	57.7	6,097	14,985	6,862	11,395	15,193	18,193	21,214	24,235
Portage boro. (1128)	37.48	87.0	11,417	17,712	5,540	11,160	15,844	19,592	23,340	27,088
Reade twp. (747)	28.31	66.5	6,594	14,860	4,733	8,980	12,519	15,350	18,181	21,012
Richland twp. (2259)	29.59	233.3	24,157	9,992	.....	.....	1,359	4,318	7,277	10,236
Sankertown boro. (1505)	3.53	111.6	1,379	1,733	153	683	1,125	1,478	1,831	2,184
Scalp Level boro. (484)	12.72	53.1	2,362	4,779	4,625	6,533	8,123	9,395	10,667	11,939
S. Fork boro. (428)	33.91	50.5	5,999	17,874	7,494	12,581	16,820	20,211	23,602	26,993
Southmont boro. (2514)	9.10	519.9	16,558	7,356	.....	.....	.....	.....	.....	.....
Spangler boro. (700)	22.21	63.3	4,925	11,259	4,360	7,692	10,469	12,690	14,911	17,132
Stonycreek twp. (2439)	12.45	340.6	14,843	5,320	.....	.....	.....	.....	.....	.....
Summerhill boro. (856)	6.13	72.1	1,547	2,619	1,504	2,424	3,191	3,804	4,417	5,030
Summerhill twp. (1119)	43.04	86.6	13,048	23,130	3,634	10,090	15,470	19,774	24,078	28,382
Susquehanna twp. (759)	37.63	67.2	8,845	12,772	13,191	18,836	23,540	27,303	31,066	34,829
Tunnelhill boro. (266)	1.93	42.5	287	800	698	988	1,230	1,423	1,616	1,809
U. Yoder twp. (1718)*	18.59	130.0	8,459	6,465	2,272	5,061	7,385	9,244	11,103	12,962
Vintondale boro. (95)	18.40	31.8	2,051	8,708	6,261	9,021	11,321	13,161	15,001	16,841
Washington twp. (986)	11.38	79.7	3,175	4,368	2,984	4,691	6,114	7,252	8,390	9,528
W. Carroll twp. (275)	25.37	42.7	3,790	10,056	9,621	13,427	16,599	19,136	21,673	24,210
Westmont boro. (2492)*	20.87	461.2	33,688	18,608	.....	.....	.....	.....	.....	.....
W. Taylor twp. (1207)	9.20	92.4	2,975	4,032	1,503	2,883	4,033	4,953	5,873	6,793
White twp. (1630)	4.60	122.4	1,970	2,916	.....	59	634	1,094	1,554	2,014
Grand Total	1,548.98	$ 1,525.69	$ 972,711	$ 715,034	$ 152,395	$ 284,018	$ 403,705	$ 504,789	$ 609,408	$ 757,172
CAMERON COUNTY										
Fourth Class										
Driftwood boro. (327)	2.30	44.8	360	816	952	1,297	1,585	1,814	2,044	2,274
Emporium boro. (572)	23.91	57.3	4,795	14,175	3,147	6,734	9,723	12,113	14,504	16,895
Gibson twp. (30)	5.32	23.7	441	3,554	926	1,724	2,389	2,921	3,453	3,985
Grove twp. (197)	2.43	38.7	329	2,080	.....	203	507	749	992	1,235
Gibson Grove ind. (950)	2.75	77.5	746	3,823	.....	.....	.....	.....	.....	.....
Lumber twp. (57)	2.88	27.1	273	3,199	.....	.....	.....	272	560	848
Portage twp. (995)	.60	80.0	168	2,158	.....	.....	.....	.....	.....	.....
Shippen twp. (604)	11.01	58.9	2,271	6,704	1,209	2,861	4,237	5,338	6,439	7,540
Grand Total	51.20	$ 408.0	$ 9,383	$ 36,509	$ 6,234	$ 12,819	$ 18,441	$ 23,207	$ 27,992	$ 32,777

* Joint School.—Data probably need further refinement.
† Transportation.

TABLE L1—Continued

SCHOOL DISTRICTS	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount Raised by Local Rate of 3.5 Mills on Full Value of Property	Present Total Aid	Added Aid Necessary to Equalize a Minimum Program of					
					$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11
CARBON COUNTY										
Third Class										
Lansford boro. (1831)	49.26	$ 142.7	$ 24,595	$ 17,572	$ 3,399	$ 10,788	$ 16,946	$ 21,871	$ 26,797	$ 31,723
Lehighton boro. (2004)	47.99	168.6	28,315	24,777	.....	.....	4,496	9,295	14,094	18,893
Mauch Chunk twp. (2423)	57.68	317.4	64,067	21,738	.....	.....	.....	.....	.....	715
Palmerton boro. (2253)	63.76	229.9	51,300	24,926	.....	.....	286	6,662	13,038	19,414
Summit Hill boro. (2315)	42.88	253.1	37,989	15,198	.....	.....	.....	2,557	6,845	11,133
Fourth Class										
Banks twp. (2293)	27.06	245.6	23,261	11,765	.....	.....	.....	152	2,858	5,564
Beaver Meadow boro. (1018)	10.63	81.2	3,020	3,540	3,273	4,868	6,197	7,259	8,322	9,385
Bowmanstown boro. (1324)	5.34	99.6	1,862	2,023	1,055	1,856	2,524	3,057	3,591	4,125
E. Mauch Chunk boro. (1629)	15.29	122.4	6,552	7,600	.....	2,285	4,196	5,725	7,254	8,783
E. Penn twp. (590)	9.53	58.0	1,936	5,160	1,719	3,149	4,340	5,293	6,246	7,199
E. Side boro. (2290)	1.00	244.0	854	480	.....	.....	.....	.....	66	166
Franklin twp. (699)	8.09	63.3	1,792	3,694	1,997	3,211	4,222	5,031	5,840	6,649
Franklin ind. (578)	9.27	57.6	1,869	4,941	1,765	3,156	4,315	5,241	6,168	7,095
Kidder twp. (913)	3.62	75.4	955	2,136	258	801	1,254	1,615	1,977	2,339
Lousanne twp. (550)	1.00	56.0	196	480	249	399	524	624	724	824
Lehigh twp. (882)	2.11	73.9	546	960	446	763	1,027	1,238	1,449	1,660
L. Towamensing twp. (687)	12.16	62.9	2,678	6,050	2,520	4,344	5,864	7,080	8,296	9,512
Mahoning twp. (1407)	10.00	104.8	3,668	3,760	1,822	3,322	4,572	5,572	6,572	7,572
Mauch Chunk boro. (1849)	17.36	145.2	8,823	13,200	.....	.....	.....	545	2,281	4,017
Packer twp. (1290)	3.96	97.0	1,344	2,160	159	753	1,248	1,644	2,040	2,436
Packerton ind. (1894)	8.06	151.9	4,284	5,346	.....	.....	42	848	1,654	2,460
Parryville boro. (1683)	2.76	127.5	1,232	1,350	.....	385	730	1,006	1,282	1,558
Penn Forest twp. (554)	2.47	56.3	487	1,424	374	745	1,054	1,300	1,547	1,794
Towamensing twp. (170)	8.17	36.4	1,039	5,192	1,326	2,552	3,573	4,390	5,207	6,024
Weatherly boro. (260)	18.01	42.3	2,667	9,207	4,785	7,487	9,738	11,539	13,340	15,141
Weissport boro. (1980)	3.81	164.6	2,195	1,620	.....	281	757	1,138	1,519	1,900
Grand Total	441.27	$ 3,277.6	$ 277,526	$ 196,299	$ 25,147	$ 51,145	$ 77,905	$ 110,682	$ 149,007	$ 188,081
CENTRE COUNTY										
Fourth Class										
Bellefonte boro. (706)	36.56	63.8	8,162	20,795	4,861	10,345	14,915	18,571	22,227	25,883
Benner twp. (556)	8.00	56.4	1,579	3,552	2,269	3,469	4,469	5,269	6,069	6,869
Boggs twp. (85)	9.02	31.0	980	8,452	.....	265	1,393	2,295	3,197	4,099
Burnside twp. (142)	3.00	35.0	367	1,730	678	1,128	1,503	1,803	2,103	2,403
Centre Hall boro. (496)	8.86	53.6	1,663	3,954	2,579	3,908	5,016	5,902	6,788	7,674
College twp. (719)	9.00	64.8	2,040	3,960	2,325	3,675	4,800	5,700	6,600	7,500

Curtin twp. (1081)	5.35	84.7	1,586	2,472	891	1,694	2,363	2,898	3,433	3,968
Ferguson twp. (1089)	12.78	85.1	3,804	6,110	1,908	3,825	5,423	6,701	7,979	9,257
Gregg twp. (698)	17.11	63.2	3,787	13,994	.....	612	2,751	4,462	6,173	7,884
Haines twp. (738)	8.63	66.3	2,002	4,174	1,807	3,102	4,181	5,044	5,907	6,770
Half Moon twp. (322)	5.00	44.6	781	2,550	1,294	2,044	2,669	3,169	3,669	4,169
Harris twp. (344)	8.42	46.0	1,354	4,208	2,227	3,490	4,543	5,385	6,227	7,069
Howard boro. (29)	8.08	23.6	669	5,006	1,799	3,011	4,021	4,829	5,637	6,445
Howard twp. (541)	5.29	55.6	1,029	3,457	407	1,201	1,863	2,391	2,920	3,449
Huston twp. (411)	4.70	49.6	815	2,930	603	1,308	1,896	2,366	2,836	3,306
Liberty twp. (45)	11.00	26.1	1,005	6,118	3,052	4,702	6,077	7,177	8,277	9,377
Marion twp. (645)	5.00	61.2	1,071	2,184	1,370	2,120	2,745	3,245	3,745	4,245
Miles twp. (1082)	9.99	84.8	2,964	6,179	98	1,597	2,846	3,845	4,844	5,843
Milesburg boro. (189)	4.15	37.8	550	2,498	791	1,414	1,933	2,348	2,763	3,178
Millheim boro. (213)	6.35	39.8	885	4,433	556	1,509	2,303	2,938	3,573	4,208
Patton twp. (1202)	4.47	92.2	1,442	2,478	215	886	1,445	1,892	2,339	2,786
Penn twp. (723)	6.00	65.0	1,365	2,936	1,249	2,149	2,899	3,499	4,099	4,699
Philipsburg boro. (1575)	37.55	117.6	15,453	14,648	4,633	10,266	14,960	18,715	22,470	26,225
Potter twp. (2198)	10.76	211.5	7,966	4,580	.....	.....	366	1,442	2,518	3,594
Rush twp. (26)	31.97	22.5	2,516	16,374	10,682	15,478	19,474	22,671	25,868	29,065
Snow Shoe boro. (1240)	7.50	93.7	2,461	4,129	348	1,473	2,411	3,161	3,911	4,661
Snow Shoe twp. (35)	14.49	24.1	1,221	7,800	4,382	6,556	8,367	9,816	11,265	12,714
S. Philipsburg boro. (71)	3.03	28.4	301	1,110	1,392	1,847	2,226	2,529	2,832	3,135
Spring twp. (389)	21.11	48.0	3,549	9,950	6,028	9,195	11,834	13,945	16,056	18,167
State College boro. (830)	31.63	70.4	7,795	16,713	4,750	9,495	13,449	16,612	19,775	22,938
Taylor twp. (279)	5.00	42.8	749	2,730	1,146	1,896	2,521	3,021	3,521	4,021
Union twp. (226)	6.00	40.5	850	2,940	1,760	2,660	3,410	4,010	4,610	5,210
Unionville boro. (310)	1.93	44.1	298	1,200	287	577	818	1,011	1,204	1,397
Walker twp. (537)	11.29	55.4	2,191	5,930	2,322	4,016	5,427	6,556	7,685	8,814
Worth twp. (115)	10.33	33.1	1,197	4,961	3,397	4,947	6,238	7,271	8,304	9,337
Grand Total	389.35	$ 2,062.3	$ 86,447	$ 207,235	$ 72,106	$ 125,860	$ 173,555	$ 212,489	$ 251,424	$ 290,359
CHESTER COUNTY										
Third Class										
Coatesville city (2099)	111.77	185.6	72,601	50,118	.....	.....	11,405	22,582	33,759	44,936
Phoenixville boro. (1808)	67.55	139.8	33,061	18,637	10,786	20,919	29,363	36,118	42,873	49,628
West Chester boro. (2289)	80.83	243.8	68,960	36,778	.....	.....	.....	.....	7,424	15,507
Fourth Class										
Atglen boro. (1414)	4.54	105.3	1,673	2,385	142	823	1,391	1,845	2,299	2,753
Avondale boro. (720)	9.63	64.8	2,184	12,389	.....	.....	.....	.....	.....	.....
Birmingham twp. (1499)*	5.17	110.8	2,006	3,288	.....	264	910	1,427	1,944	2,461
Caln twp. (2263)	6.53	234.0	5,348	3,232	.....	.....	.....	.....	562	1,215
Charlestown twp. (1950)	5.30	159.2	2,954	3,720	.....	.....	.....	216	746	1,276
Downingtown boro. (1760)	33.24	135.3	15,739	15,143	.....	4,851	9,006	12,330	15,654	18,978
E. Bradford twp. (2442)	4.30	345.1	5,194	2,000	.....	.....	.....	.....	.....	.....
E. Brandywine twp. (1451)	6.20	107.9	2,342	2,646	747	1,677	2,452	3,072	3,692	4,312
E. Caln twp. (2528)	.67	619.4	1,452	705	.....	.....	.....	.....	.....	.....
E. Coventry twp. (1381)	7.85	103.1	2,832	5,048	.....	559	1,540	2,325	3,110	3,895
E. Fallowfield twp. (1632)	10.03	122.5	4,301	3,931	1,046	2,551	3,805	4,808	5,811	6,814

* Joint School.—Data probably need further refinement.

TABLE L1—Continued

SCHOOL DISTRICTS	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount Raised by Local Rate of 3.5 Mills on Full Value of Property	Present Total Aid	Added Aid Necessary to Equalize a Minimum Program of					
					$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11
CHESTER COUNTY										
Fourth Class—Continued										
E. Goshen twp. (2287)	4.78	$ 242.5	$ 4,057	$ 2,599	$	$	$	$	$ 36	$ 514
E. Marlboro twp. (1828)*	15.83	142.5	7,896	12,666	.....	.....	.....	17	1,600	3,183
E. Nantmeal twp. (1424)	6.49	106.3	2,415	3,635	.....	927	1,738	2,387	3,036	3,685
E. Nottingham twp. (2196)	7.93	211.0	5,855	3,680	.....	.....	.....	774	1,567	2,360
E. Pikeland twp. (1767)	4.75	136.0	2,261	2,183	.....	662	1,256	1,731	2,206	2,681
Easttown twp. (2536)*	16.93	659.7	39,092	10,264	.....	.....	.....	.....	.....	.....
E. Vincent twp. (1770)	7.00	136.4	3,342	2,784	349	1,399	2,274	2,974	3,674	4,374
E. Whiteland twp. (2310)	7.91	251.2	6,955	4,459	.....	.....	.....	.....	.....	451
Elk twp. (1707)	3.16	129.4	1,431	1,400	92	566	961	1,277	1,593	1,909
Elverson twp. (1438)	1.65	107.3	619	900	7	255	461	626	791	956
Franklin twp. (1982)	4.00	164.8	2,307	1,836	.....	157	657	1,057	1,457	1,857
Highland twp. (1909)	5.00	153.0	2,677	1,934	14	764	1,389	1,889	2,389	2,889
Honey Brook boro. (1669)*	5.78	126.5	2,559	5,151	.....	.....	.....	.....	382	960
Honey Brook twp. (1547)*	10.05	115.5	4,063	8,190	.....	.....	.....	812	1,817	2,822
Ind. No. 1 (2502)	1.00	482.0	1,687	450	.....	.....	.....	.....	.....	.....
Kennett twp. (2464)	5.00	385.4	6,745	2,250	.....	.....	.....	.....	.....	.....
Kennett Square boro. (2174)	21.03	204.8	15,071	12,488	.....	.....	.....	.....	1,883	3,986
London Britain twp. (2160)	3.00	200.3	2,103	1,275	.....	.....	222	522	822	1,122
London Grove twp. (2380)	6.02	289.7	6,104	2,882	.....	.....	.....	.....	.....	44
Londonderry twp. (1746)	4.00	133.3	1,866	1,636	198	798	1,298	1,698	2,098	2,498
Lower Oxford twp. (1561)	8.15	116.6	3,325	3,200	1,014	2,237	3,256	4,071	4,886	5,701
Malvern boro. (2248)	7.26	229.3	5,827	4,590	.....	.....	.....	.....	.....	473
New Garden twp. (2183)	7.69	207.0	5,572	3,667	.....	.....	.....	758	1,527	2,296
New London twp. (1564)	5.91	116.8	2,415	3,666	.....	272	1,011	1,602	2,193	2,784
Newlin twp. (1478)*	4.74	109.5	1,817	4,416	.....	.....	.....	.....	403	877
N. Coventry twp. (1224)	18.77	93.0	6,107	8,318	2,937	5,753	8,099	9,976	11,853	13,730
Oxford boro. (1636)	22.32	122.8	9,594	10,598	454	3,802	6,592	8,824	11,056	13,288
Parkesburg boro. (1633)	17.17	122.5	7,364	7,973	545	3,121	5,267	6,984	8,701	10,418
Penn twp. (2173)	3.00	204.3	2,145	1,475	.....	.....	.....	280	580	880
Pennsburg twp. (2063)*	7.34	179.6	4,613	4,535	.....	.....	.....	394	1,128	1,862
Pocopson twp. (1823)*	3.79	142.0	1,883	3,324	.....	.....	.....	.....	99	478
Sadsbury twp. (2030)	6.03	172.5	3,640	2,359	.....	483	1,237	1,840	2,443	3,046
Schuylkill twp. (2435)	6.73	331.9	7,819	2,363	.....	.....	.....	.....	.....	.....
So. Coventry twp. (1275)	4.19	96.2	1,411	2,525	.....	568	1,092	1,512	1,930	2,349
So. Coatesville boro. (2544)	12.66	719.0	31,860	5,715	.....	.....	.....	.....	.....	.....
Spring City boro. (1670)	20.88	126.5	9,247	10,125	.....	3,074	5,684	7,772	9,860	11,948
Thornburg twp. (2557)	.34	1,167.6	1,390	8	.....	.....	.....	.....	.....	.....
Tredyffrin twp. (2360)*	37.50	278.0	36,484	19,141	.....	.....	.....	.....	.....	625
Union ind. No. 3 (2440)	1.00	342.0	1,197	450	.....	.....	.....	.....	.....	.....

U. Oxford twp. (1864)	5.00	147.4	2,580	1,940	105	855	1,480	1,980	2,480	2,980
U. Uwchlan twp. (1944)	4.00	158.0	2,212	1,540	.....	548	1,048	1,448	1,848	2,248
Uwchlan twp. (1870)	3.51	148.1	1,820	1,645	.....	308	747	1,098	1,449	1,800
Valley twp. (2151)	16.43	196.8	11,319	7,150	.....	.....	1,247	2,890	4,533	6,176
Wallace twp. (1582)	5.20	117.9	2,145	2,005	660	1,440	2,090	2,610	3,130	3,650
Warwick twp. (869)	9.79	73.1	2,506	5,685	865	2,334	3,558	4,537	5,516	6,495
W. Bradford twp. (2178)	6.14	206.2	4,431	2,486	.....	.....	451	1,065	1,679	2,293
W. Brandywine twp. (1491)	5.00	110.4	1,932	1,880	813	1,563	2,188	2,688	3,188	3,688
W. Caln twp. (1558)	7.00	116.4	2,853	2,620	1,002	2,052	2,927	3,627	4,327	5,027
W. Fallowfield twp. (710)	11.89	64.2	2,670	9,142	.....	970	2,456	3,645	4,832	6,023
W. Goshen twp. (2470)	5.63	399.6	7,875	3,697	.....	.....	.....	.....	.....	.....
W. Grove boro. (980)	13.11	79.6	3,651	7,668	808	2,775	4,414	5,725	7,036	8,347
W. Marlboro twp. (1900)	7.27	152.1	3,871	7,247	.....	.....	.....	.....	.....	.....
W. Nantmeal twp. (1955)	4.30	160.2	2,411	2,404	.....	.....	345	775	1,205	1,635
W. Nottingham twp. (1165)	6.20	89.2	1,936	2,185	1,614	2,544	3,319	3,939	4,559	5,179
W. Pikeland twp. (1625)	5.45	122.2	2,331	2,421	289	1,107	1,788	2,333	2,878	3,423
W. Sadsbury twp. (1947)	4.04	158.4	2,240	2,000	.....	103	608	1,012	1,416	1,820
W. Vincent twp. (2023)	5.00	171.4	2,999	2,198	.....	178	803	1,303	1,803	2,303
W. Whiteland twp. (1934)	5.41	156.6	2,965	2,543	.....	308	984	1,525	2,066	2,607
Westtown twp. (2266)	3.66	235.5	3,017	2,091	.....	.....	.....	.....	16	382
Willistown twp. (2517)	9.46	538.8	17,839	5,311	.....	.....	.....	.....	.....	.....
Grand Total	833.88	$ 15,533.4	$ 569,065	$ 416,988	$ 24,487	$ 73,567	$ 132,819	$ 186,700	$ 253,845	$ 324,897
CLARION COUNTY										
Fourth Class										
Ashland twp. (297)	10.50	43.6	1,603	7,506	604	2,179	3,492	4,542	5,592	6,642
Beaver twp. (1090)	10.00	85.1	2,979	4,984	1,287	2,787	4,037	5,037	6,037	7,037
Brady twp. (274)	2.35	42.6	350	1,350	474	827	1,121	1,356	1,591	1,826
Callensburg boro. (405)	2.96	49.3	511	1,182	1,045	1,489	1,859	2,155	2,451	2,747
Clarion boro. (1535)	22.06	114.1	8,806	12,353	.....	2,556	5,314	7,520	9,726	11,932
Clarion twp. (1211)	11.28	92.6	3,654	5,268	1,512	3,204	4,614	5,742	6,870	7,998
Curllsville boro. (1097)	1.45	85.5	434	960	.....	165	346	491	636	781
E. Brady boro. (665)	19.14	62.0	4,154	9,234	4,317	7,188	9,581	11,495	13,409	15,323
Edenburgboro. (447)	12.50	51.2	2,240	5,670	3,653	5,528	7,091	8,341	9,591	10,841
Elk twp. (1330)	8.10	100.0	2,835	4,024	634	1,849	2,862	3,672	4,482	5,292
Farmington twp. (725)	19.71	65.3	4,508	12,362	1,362	4,319	6,783	8,754	10,725	12,696
Foxburg ind. (74)	5.98	29.1	609	3,780	1,143	2,040	2,788	3,386	3,984	4,582
Hawthorne boro. (160)	4.65	36.1	588	2,322	1,391	2,089	2,670	3,135	3,600	4,065
Highland twp. (450)	4.52	51.3	812	3,915	.....	132	697	1,149	1,601	2,053
Knox twp. (2416)	2.00	312.5	2,188	940	.....	.....	.....	.....	.....	.....
Licking twp. (469)	7.27	52.4	1,333	3,584	1,808	2,899	3,808	4,535	5,262	5,989
Limestone twp. (1518)	11.00	113.1	4,354	4,920	901	2,551	3,926	5,026	6,126	7,226
Madison twp. (1859)*	14.47	146.9	7,437	8,100	.....	18	1,827	3,274	4,721	6,168
Millcreek twp. (458)	5.23	51.6	945	4,127	.....	550	1,204	1,727	2,250	2,773
Monroe twp. (1157)	7.35	88.7	2,282	3,728	789	1,892	2,811	3,546	4,281	5,016
N. Bethlehem boro. (1215)	17.27	92.7	5,604	8,280	2,091	4,682	6,841	8,568	10,295	12,022
Oak Hall ind. (2540)	1.00	680.0	2,380	408	.....	.....	.....	.....	.....	.....
Paint twp. (1233)	4.00	93.5	1,309	1,776	615	1,215	1,715	2,115	2,515	2,915
Perry twp. (870)	11.56	73.1	2,957	6,926	810	2,544	3,989	5,145	6,301	7,457

* Joint School.—Data probably need further refinement.

TABLE L1—Continued

SCHOOL DISTRICTS	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount Raised by Local Rate of 3.5 Mills on Full Value of Property	Present Total Aid	Added Aid Necessary to Equalize a Minimum Program of					
					$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11
CLARION COUNTY										
Fourth Class—Continued										
Piney twp. (1166)	6.00	$ 89.3	$ 1,876	$ 2,792	$ 882	$ 1,782	$ 2,532	$ 3,132	$ 3,732	$ 4,332
Porter twp. (674)	16.33	62.4	3,567	7,892	3,646	6,096	8,137	9,770	11,403	13,036
Red Bank twp. (1465)	12.95	108.6	4,924	5,694	1,361	3,304	4,923	6,218	7,513	8,808
Richland twp. (1328)	3.45	100.0	1,208	1,620	363	881	1,312	1,657	2,002	2,347
Rimersburg boro. (459)*	14.28	51.9	2,593	6,750	3,866	6,008	7,793	9,221	10,649	12,077
St. Petersburg boro. (419)	4.94	50.0	865	3,780	.....	666	1,284	1,778	2,272	2,766
Salem twp. (354)	8.77	46.5	1,428	4,140	2,544	3,860	4,956	5,833	6,710	7,587
Shippensville boro. (353)	8.52	46.5	1,386	3,954	2,541	3,819	4,884	5,736	6,558	7,440
Sligo boro. (437)	8.01	50.8	1,424	4,023	1,962	3,164	4,165	4,966	5,767	6,568
Strattonville boro. (97)	5.91	31.8	658	3,555	1,254	2,141	2,880	3,471	4,062	4,653
Toby twp. (341)	14.03	46.0	2,258	5,792	4,928	7,033	8,787	10,190	11,593	12,996
Washington twp. (2095)	7.79	184.7	5,036	3,892	.....	.....	420	1,199	1,978	2,757
Grand Total	327.33	$ 3,480.8	$ 92,095	$ 171,583	$ 47,783	$ 91,457	$ 131,449	$ 163,882	$ 196,285	$ 228,748
CLEARFIELD COUNTY										
Third Class										
Clearfield boro. (1744)	80.72	133.1	37,608	24,163	12,895	25,003	35,093	43,165	51,237	59,309
Cooper twp. (56)	40.13	26.9	3,780	24,458	8,882	14,901	19,918	23,930	27,943	31,957
DuBois city. (1954)	95.58	160.1	53,550	32,017	2,845	17,182	29,130	38,688	48,246	57,804
Morris twp. (108)	38.06	32.7	4,350	20,483	10,373	16,082	20,840	24,646	28,452	32,258
Sandy twp. (637)	51.72	60.8	10,997	29,078	7,766	15,524	21,989	27,161	32,333	37,505
Fourth Class										
Beccaria twp. (188)	31.77	37.8	4,200	16,450	8,737	13,498	17,469	20,646	23,823	27,000
Bell twp. (406)	12.20	49.4	2,111	6,101	3,073	4,903	6,428	7,648	8,868	10,088
Bigler twp. (54)	34.26	26.9	3,220	17,276	11,195	16,334	20,617	24,043	27,469	30,895
Bloom twp. (525)	4.00	55.0	770	1,632	1,298	1,898	2,398	2,798	3,198	3,598
Boggs twp. (620)	12.98	60.0	2,726	5,225	4,056	6,003	7,626	8,924	10,222	11,520
Bradford twp. (1241)	18.84	93.7	6,178	10,601	648	3,474	5,829	7,713	9,597	11,481
Brady twp. (1565)	16.72	116.8	6,835	11,396	.....	.....	1,833	3,505	5,177	6,849
Brisbin boro. (116)	4.81	33.1	557	2,588	1,304	2,026	2,627	3,108	3,589	4,070
Burnside boro. (205)	5.35	39.4	738	3,604	607	1,410	2,079	2,614	3,149	3,684
Burnside twp. (147)	11.94	35.2	1,470	6,770	2,805	4,596	6,089	7,283	8,477	9,671
Chest twp. (1136)	6.81	87.5	2,086	4,072	141	1,163	2,014	2,695	3,376	4,057
Chester Hill boro. (1104)	4.81	85.9	1,446	1,420	1,583	2,305	2,906	3,387	3,868	4,349
Coalport boro. (255)*	13.83	42.1	2,040	4,140	6,613	8,688	10,416	11,789	13,179	14,560
Covington twp. (1039)	4.63	82.3	1,334	2,742	207	902	1,481	1,944	2,407	2,870
Curwensville boro. (475)	31.73	52.9	5,873	13,551	9,926	14,686	18,652	21,825	24,998	28,171

Decatur twp. (338)	21.68	45.7	3,468	10,980	5,606	8,858	11,568	13,736	15,904	18,072
Ferguson twp. (214)	6.13	39.8	854	3,660	1,156	2,076	2,842	3,455	4,068	4,681
Girard twp. (1244)	7.09	93.9	2,331	4,021	206	1,270	2,156	2,865	3,574	4,283
Glen Hope boro. (1666)	1.00	126.0	441	816	.....	.....	.....	43	143	243
Goshen twp. (339)	5.00	45.8	802	2,730	1,093	1,843	2,468	2,968	3,468	3,968
Graham twp. (225)	5.00	40.4	707	3,040	878	1,628	2,253	2,753	3,253	3,753
Grampian boro. (927)	3.81	76.4	1,019	1,776	729	1,301	1,777	2,158	2,539	2,920
Greenwood twp. (453)	5.00	51.4	899	2,240	1,486	2,236	2,861	3,361	3,861	4,361
Gulich twp. (154)	22.69	35.8	2,846	7,104	11,038	14,442	17,278	19,547	21,816	24,085
Houtzdale boro. (626)	14.43	60.2	3,038	5,946	4,364	6,529	8,333	9,776	11,219	12,662
Huston twp. (250)	16.72	41.9	2,453	8,474	4,539	7,047	9,137	10,809	12,481	14,153
Irvona boro. (847)*	8.47	71.4	2,118	4,140	1,577	2,848	3,907	4,754	5,601	6,448
Jordan twp. (1373)	7.31	102.7	2,628	3,680	454	1,551	2,465	3,196	3,927	4,658
Karthaus twp. (465)	6.82	52.1	1,243	3,368	1,698	2,721	3,574	4,256	4,938	5,620
Knox twp. (88)	12.53	31.2	1,368	6,480	3,742	5,622	7,188	8,441	9,694	10,947
Lawrence twp. (300)	30.45	43.7	4,655	17,253	6,258	10,826	14,632	17,677	20,722	23,767
Lumber City boro. (1155)	1.93	88.6	599	888	298	588	829	1,022	1,215	1,408
Mahaffey boro. (38)	9.74	24.9	850	5,606	2,554	4,015	5,233	6,207	7,181	8,155
New Washington boro. (364)	1.00	47.0	165	408	352	502	627	727	827	927
Newburg boro. (472)	1.35	52.6	248	1,110	.....	93	262	397	532	667
Osceola Mills boro. (171)	22.91	36.7	2,944	13,838	4,410	7,847	10,711	13,002	15,293	17,584
Penn twp. (828)	7.06	70.3	1,736	3,408	1,387	2,446	3,329	4,035	4,741	5,447
Pike twp. (1652)	11.00	124.5	4,791	4,560	824	2,474	3,849	4,949	6,049	7,149
Ramey boro. (60)	8.16	27.5	784	4,961	1,803	3,027	4,047	4,863	5,679	6,495
Troutville boro. (501)	1.56	53.8	294	1,020	129	363	558	714	870	1,026
Union twp. (1314)	4.90	98.8	1,694	3,020	.....	554	1,167	1,657	2,147	2,637
Wallaceton boro. (1071)	2.35	84.3	693	960	521	874	1,168	1,403	1,638	1,873
Westover boro. (367)	3.85	47.0	633	3,188	.....	318	799	1,184	1,569	1,954
Woodward twp. (276)	20.03	42.7	2,996	12,203	3,329	6,334	8,838	10,841	12,844	14,847
Grand Total	790.86	$ 3,068.7	$ 201,166	$ 378,645	$ 155,385	$ 270,811	$ 369,290	$ 448,308	$ 527,401	$ 606,486
CLINTON COUNTY										
Third Class										
Lock Haven city. (1832)	64.16	143.5	32,214	23,832	3,302	12,926	20,946	27,362	33,778	40,194
Renovo boro. (1359)	31.09	101.5	11,046	10,558	7,154	11,818	15,704	18,813	21,922	25,031
Fourth Class										
Allison twp. (2249)	1.67	229.3	1,341	740	.....	.....	.....	90	257	424
Avis boro. (328)	12.68	44.8	1,988	5,724	4,017	5,919	7,504	18,772	10,040	11,308
Bald Eagle twp. (966)	6.15	79.0	1,701	3,518	470	1,392	2,160	2,775	3,391	4,006
Beech Creek boro. (132)	5.92	34.1	707	3,679	1,090	1,978	2,718	3,310	3,902	4,494
Beech Creek twp. (413)	6.00	49.7	1,043	3,330	1,177	2,077	2,827	3,427	4,027	4,627
Castanea twp. (2330)	4.72	262.9	4,343	1,800	.....	.....	.....	.....	465	936
Chapman twp. (1500)	9.51	111.0	3,696	6,173	.....	354	1,543	2,494	3,445	4,396
Colebrook twp. (106)	1.14	32.5	130	1,661	.....	.....	.....	.....	.....	.....
Crawford twp. (238)	3.00	41.3	434	1,800	541	991	1,366	1,666	1,966	2,266
Dunstable twp. (1068)	2.32	84.1	682	1,449	15	363	653	885	1,117	1,349
E. Keating twp. (168)	1.10	36.4	127	1,000	.....	.....	193	303	413	523
Flemington boro. (46)	9.35	26.2	857	4,928	2,864	4,267	5,436	6,371	7,305	8,240

* Joint School.—Data probably need further refinement.

TABLE L1—Continued

SCHOOL DISTRICTS	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount Raised by Local Rate of 3.5 Mills on Full Value of Property	Present Total Aid	Added Aid Necessary to Equalize a Minimum Program of					
					$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11
CLINTON COUNTY										
Fourth Class—Continued										
Gallagher twp. (137)	1.56	$ 34.6	$ 189	$ 1,326	$	$ 162	$ 357	$ 513	$ 669	825
Greene twp. (444)	8.14	51.0	1,453	5,041	1,036	2,257	3,275	4,088	4,902	$ 5,716
Grugan twp. (219)	1.00	40.0	140	1,000	.....	.....	60	160	260	360
Lemar twp. (1281)	10.21	96.7	3,454	5,286	704	2,235	3,511	4,532	5,553	6,574
Leidy twp. (42)	2.79	25.4	249	2,000	332	750	1,099	1,378	1,657	1,936
Logan twp. (565)	5.00	57.0	997	2,818	810	1,560	2,185	2,685	3,185	3,685
Loganton boro. (16)	4.78	20.3	340	3,908	174	891	1,489	1,966	2,445	2,922
Mill Hall boro. (976)	11.40	79.4	3,167	6,426	952	2,662	4,087	5,227	6,367	7,507
Noyes twp. (124)	11.81	33.7	1,393	7,422	2,109	3,880	5,356	6,537	7,718	8,899
Pine Creek twp. (1019)	8.33	81.2	2,366	4,600	739	1,989	3,030	3,863	4,696	5,529
Porter twp. (845)	8.20	71.3	2,048	3,918	1,619	2,849	3,874	4,694	5,514	6,334
S. Renovo boro. (797)	6.25	68.6	1,501	3,247	1,033	1,971	2,752	3,377	4,002	4,627
Wayne twp. (231)	4.00	41.0	574	2,400	726	1,326	1,826	2,226	2,626	3,026
W. Keating twp. (69)	1.20	28.3	119	934	57	237	387	507	627	747
Woodward twp. (491)	5.12	53.3	956	3,968	.....	580	1,220	1,732	2,244	2,756
Grand Total	248.60	$ 2,058.1	$ 79,255	$ 124,486	$ 30,921	$ 65,434	$ 95,558	$ 129,753	$144,493	$ 169,237
COLUMBIA COUNTY										
Third Class										
Berwick boro. (866)	116.59	72.7	29,649	62,940	15,257	32,746	47,320	58,979	70,638	82,297
Bloomsburg town (1801)†	55.52	139.3	27,419	16,368	7,569	15,897	22,837	28,389	33,941	39,493
Fourth Class										
Beaver twp. (784)	8.20	68.2	1,956	3,774	1,855	3,085	4,110	4,930	5,750	6,570
Benton boro. (351)	10.28	46.2	1,663	11,053	.....	.....	.....	648	1,676	2,704
Benton twp. (1023)	7.00	81.4	1,995	3,288	1,192	2,242	3,117	3,817	4,517	5,217
Briar Creek boro. (1230)	1.78	93.3	581	888	178	445	668	846	1,024	1,202
Briar Creek twp. (474)	12.39	52.8	2,289	5,952	3,220	5,079	6,628	7,867	9,106	10,345
Catawissa boro. (826)	15.34	70.1	3,766	8,532	1,892	4,193	6,111	7,645	9,179	10,713
Catawissa twp. (1237)	3.00	93.3	980	1,440	355	805	1,180	1,480	1,780	2,080
Center twp. (1362)	10.09	101.8	3,594	4,710	1,029	2,543	3,804	4,813	5,822	6,831
Centralia boro. (2061)	10.42	178.5	6,510	4,320	.....	372	1,675	2,717	3,759	4,801
Cleveland twp. (1095)	6.00	85.3	1,792	2,420	1,338	2,238	2,988	3,588	4,188	4,788
Conyngham twp. (2550)	24.60	860.1	74,053	17,708	.....	.....	.....	.....	.....	.....
Fishing Creek twp. (595)	8.37	58.3	1,708	4,190	1,844	3,100	4,146	4,983	5,820	6,657
Franklin twp. (827)	4.00	70.3	984	1,848	868	1,468	1,968	2,368	2,768	3,168
Greenwood twp. (716)	10.18	64.6	2,303	5,030	2,084	3,611	4,884	5,902	6,920	7,938
Hemlock twp. (983)	6.67	79.6	1,858	4,570	.....	742	1,576	2,243	2,910	3,577

Jackson twp. (788)	4.00	68.3	956	1,776	968	1,568	2,068	2,468	2,868	3,268
Locust twp. (825)	13.06	70.1	3,202	6,266	2,613	4,572	6,205	7,511	8,817	10,123
Main twp. (579)	6.09	57.6	1,229	6,276	.....	.....	.....	412	1,021	1,630
Madison twp. (975)	9.02	79.3	2,502	4,734	1,108	2,461	3,589	4,491	5,393	6,295
Mifflin twp. (429)	12.52	50.5	2,212	8,777	592	2,470	4,035	5,287	6,539	7,791
Millville boro. (684)	8.08	62.6	1,771	6,990	.....	.....	935	1,743	2,551	3,359
Montour twp. (1663)	4.00	125.8	1,761	1,540	399	999	1,499	1,899	2,299	2,699
Mt. Pleasant twp. (112)	8.20	32.9	945	4,808	1,832	3,062	4,087	4,907	5,727	6,547
Orange twp. (1620)*	3.00	121.7	1,277	1,640	.....	308	683	983	1,283	1,583
Orangeville boro. (51)*	6.71	26.5	623	7,144	.....	.....	285	956	1,627	2,298
Pine twp. (146)	7.21	35.1	886	4,130	1,653	2,735	3,636	4,357	5,078	5,799
Roaring Creek twp. (900)	5.20	75.0	1,365	2,406	1,039	1,819	2,469	2,989	3,509	4,029
Scott twp. (458)	12.44	51.8	2,257	5,946	3,304	5,170	6,725	7,969	9,213	10,457
Stillwater boro. (1477)	1.07	109.3	410	851	.....	.....	23	130	237	344
Sugarloaf twp. (220)	7.20	40.1	1,011	8,502	.....	.....	.....	.....	567	1,287
Grand Total	398.42	$ 322.24	$ 185,507	$ 230,817	$ 44,620	$ 87,833	$ 126,414	$ 161,564	$ 198,793	$ 236,175
CRAWFORD COUNTY										
Third Class										
Meadville city (2250)†	91.91	229.6	73,500	33,786	22,278	36,065	47,554	56,745	65,936	75,127
Titusville city (2279)	49.05	238.6	40,964	17,796	.....	.....	100	5,005	9,910	14,815
Fourth Class										
Athens twp. (1342)	5.89	100.5	2,072	3,988	.....	272	1,008	1,597	2,186	2,775
Beaver twp. (1079)	8.37	84.6	2,478	6,540	.....	.....	1,026	1,863	2,700	3,537
Bloomfield twp. (451)	12.67	51.3	2,275	11,235	.....	110	1,694	2,961	4,228	5,495
Blooming Valley boro. (210)	2.87	39.7	399	2,228	28	459	818	1,105	1,392	1,679
Cambridge twp. (1858)	3.34	146.4	1,712	2,252	.....	.....	44	378	712	1,046
Cambridge Springs boro. (1879)	16.23	149.6	8,498	10,035	.....	.....	943	2,566	4,189	5,812
Centerville boro. (448)	4.02	51.2	721	2,484	514	1,117	1,620	2,022	2,424	2,826
Cochranton boro. (457)	9.15	51.6	1,652	5,670	1,142	2,515	3,659	4,574	5,489	6,404
Conneaut twp. (1487)	10.28	110.2	3,965	8,240	.....	.....	131	1,159	2,187	3,215
Conneaut Lake boro. (1183)	5.11	90.8	1,624	3,483	.....	386	1,025	1,536	2,047	2,558
Conneautville boro. (549)	10.57	55.9	2,069	11,379	.....	.....	.....	293	1,350	2,407
Cussewago twp. (739)	12.48	66.3	2,894	6,670	1,980	3,852	5,412	6,660	7,908	9,156
E. Fairfield twp. (934)	4.11	76.6	1,103	1,928	771	1,388	1,902	2,313	2,724	3,135
E. Fallowfield twp. (487)	10.73	53.1	1,995	9,067	.....	473	1,814	2,887	3,960	5,033
E. Mead twp. (650)	6.33	61.6	1,365	3,072	1,418	2,368	3,159	3,792	4,425	5,058
Fairfield twp. (1110)	5.40	86.1	1,627	2,929	439	1,249	1,924	2,464	3,004	3,544
Geneva boro. (369)*	3.08	47.1	508	1,200	1,141	1,603	1,988	2,296	2,604	2,912
Greenwood twp. (1124)*	7.52	86.8	2,285	5,774	.....	25	965	1,717	2,469	3,221
Hayfield boro. (745)	12.93	66.5	3,010	7,572	1,378	3,318	4,934	6,227	7,520	8,813
Hydetown boro. (357)	3.05	46.6	497	2,126	198	656	1,037	1,342	1,647	1,952
Linesville boro. (985)*	11.22	79.7	3,129	6,826	424	2,107	3,510	4,632	5,754	6,876
N. Shenango twp. (670)	8.46	62.1	1,838	7,311	.....	.....	1,003	1,849	2,695	3,541
Oil Creek twp. (1382)	9.80	103.2	3,538	5,517	10	1,480	2,705	3,685	4,665	5,645
Penn Line ind. (1568)	1.00	117.0	410	340	175	325	450	550	650	750
Pine twp. (2559)	.41	1,209.8	1,736	306	.....	.....	.....	.....	.....	.....
Putman ind. (481)	1.00	53.0	185	600	140	290	415	515	615	715

* Joint School.—Data probably need further refinement.
† Data revised since first computations made. No changes made in totals.

TABLE L1—Continued

SCHOOL DISTRICTS	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount Raised by Local Rate of 3.5 Mills on Full Value of Property	Present Total Aid	Added Aid Necessary to Equalize a Minimum Program of					
					$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11
CRAWFORD COUNTY										
Fourth Class—Continued										
Randolph twp. (757)	14.72	$ 66.8	$ 3,441	$ 7,994	$ 2,181	$ 4,389	$ 6,229	$ 7,701	$ 9,173	$ 10,645
Riceville boro. (709)	1.00	64.0	224	480	221	371	496	596	696	796
Richwood twp. (936)	10.98	76.7	2,947	8,151	.....	706	2,079	3,177	4,275	5,373
Rockdale twp. (1559)	6.02	116.4	2,453	8,824	.....	.....	.....	.....	.....	.....
Rome twp. (1271)	7.26	95.9	2,436	4,240	40	1,129	2,037	2,763	3,489	4,215
Sadsbury twp. (2405)	5.96	307.9	6,423	2,941	.....	.....	.....	.....	.....	.....
Saegertown boro. (1017)	7.39	81.1	2,096	4,185	555	1,664	2,588	3,327	4,066	4,805
S. Shenango twp. (577)	10.71	57.6	2,160	4,812	2,935	4,542	5,881	6,952	8,023	9,094
Sparta Cons. twp. (795)* } Spartansburg boro.*..... }	16.25	68.5	3,895	16,478	.....	.....	.....	752	2,377	4,002
Spring twp. (1434)	10.82	107.0	4,053	5,058	898	2,521	3,874	4,956	6,038	7,120
Springboro boro. (386)	6.82	47.9	1,145	4,266	898	1,921	2,774	3,456	4,138	4,820
Steuben boro. (1114)*	4.51	86.3	1,361	3,174	.....	313	877	1,328	1,779	2,230
Summerhill twp. (945)	8.87	77.3	2,401	5,181	623	1,954	3,063	3,950	4,837	5,724
Summit twp. (2008)	12.05	169.3	7,140	4,935	.....	879	2,385	3,590	4,795	6,000
Townville Jct. (11)*	6.26	17.2	378	5,914	.....	438	1,221	1,847	2,473	3,099
Troy twp. (553)*	9.20	56.3	1,813	6,179	518	1,898	3,048	3,968	4,888	5,808
Union twp. (1060)	3.81	83.7	1,117	2,717	.....	262	738	1,119	1,500	1,881
Union ind. (622)	1.00	60.0	210	408	307	457	582	682	782	882
Venango boro. (494)	2.17	53.5	406	1,145	456	782	1,053	1,270	1,487	1,704
Venango twp. (2219)	2.22	217.1	1,687	1,366	.....	.....	.....	.....	55	277
Vernon twp. (1521)	13.53	113.3	5,365	5,752	1,398	3,428	5,119	6,472	7,825	9,178
Wayne twp. (609)	11.26	59.2	2,335	5,262	2,819	4,508	5,916	7,042	8,168	9,294
W. Fallowfield twp. (2295)	2.67	247.2	2,310	2,040	.....	.....	.....	.....	.....	.....
W. Mead twp. (1276)	12.48	96.3	4,207	5,048	2,289	4,161	5,721	6,969	8,217	9,465
W. Shenango twp. (2167)	1.91	202.6	1,354	2,235	.....	.....	.....	.....	.....	.....
Woodcock boro. (286)	1.00	43.0	151	600	174	324	449	549	649	749
Woodcock twp. (1641)	10.10	123.3	4,357	5,427	.....	1,074	2,337	3,347	4,357	5,367
Grand Total	573.40	$ 6,334.2	$ 235,914	$ 305,166	$ 45,842	$ 102,090	$ 159,299	$ 213,083	$ 268,559	$ 324,202
CUMBERLAND COUNTY										
Third Class										
Carlisle boro. (2156)	83.58	198.9	58,188	23,898	.....	7,763	18,211	26,568	34,926	43,284
Fourth Class										
Camp Hill boro. (2241)	19.55	226.1	15,473	9,045	.....	.....	.....	897	2,852	4,807
Cooke twp. (1)	1.00	4.0	14	525	386	536	661	761	861	961
Dickinson twp. (1623)	11.24	122.0	4,799	4,855	743	2,429	3,834	4,958	6,082	7,206

E. Pennsboro twp. (1291)	38.07	97.0	12,925	15,576	6,714	12,425	17,184	20,991	24,798	28,605
Hampden twp. (2244)	5.10	227.3	4,057	1,820	.....	.....	243	753	1,263	1,773
Hopewell twp. (607)	7.00	59.0	1,445	4,200	830	1,880	2,755	3,455	4,155	4,855
Independent dist. (1532)	1.00	114.0	399	340	186	336	461	561	661	761
Lemoyne boro. (2012)	27.84	170.0	16,562	12,578	.....	788	4,268	7,052	9,836	12,620
Lower Allen twp. (2262)	13.59	233.6	11,113	4,620	.....	.....	575	1,934	3,293	4,652
Lower Frankford twp. (245)	5.00	41.6	728	2,820	1,077	1,827	2,452	2,952	3,452	3,952
Lower Mifflin twp. (779)	4.00	68.0	952	1,776	972	1,572	2,072	2,472	2,872	3,272
Mechanicsburg boro. (1463)	39.21	108.5	14,896	19,035	2,338	8,220	13,121	17,042	20,963	24,884
Middlesex twp. (2161)	7.21	200.4	5,057	2,980	.....	.....	615	1,336	2,057	2,778
Monroe twp. (2039)	10.32	174.6	6,307	4,036	.....	751	2,041	3,073	4,105	5,137
Mt. Holly Springs boro. (557)	8.60	56.6	1,705	4,504	1,746	3,036	4,111	4,971	5,831	6,691
New Cumberland boro. (1586)	21.32	118.4	8,837	8,145	2,739	5,937	8,602	10,734	12,866	14,998
Newburg boro. (1013)	1.00	81.0	284	480	161	311	436	536	636	736
Newton twp. (1812)	10.42	140.1	5,110	4,280	249	1,812	3,115	4,157	5,199	6,241
Newville boro. (1190)	10.62	91.2	3,391	4,790	1,643	3,236	4,564	5,626	6,688	7,750
N. Middleton twp. (1696)	7.00	128.4	3,147	2,800	528	1,578	2,453	3,153	3,853	4,553
Penn twp. (1861)	7.64	147.3	4,002	3,800	.....	411	1,366	2,130	2,894	3,658
Shippensburg boro. (1671)	31.95	126.5	14,147	15,863	.....	4,336	8,330	11,525	14,720	17,915
Shippensburg twp. (594)	7.09	58.3	1,446	2,164	2,948	4,012	4,898	5,607	6,316	7,025
Shiremanstown boro. (1354)	4.02	101.0	1,421	1,800	498	1,101	1,604	2,006	2,408	2,810
Silver Springs twp. (2154)	11.91	198.5	8,274	4,680	.....	.....	1,338	2,529	3,720	4,911
S. Middleton twp. (1456)	23.67	108.1	8,953	13,768	.....	2,724	5,683	8,050	10,417	12,784
Southampton twp. (1677)	10.75	127.1	4,781	4,400	763	2,376	3,720	4,795	5,870	6,945
Upper Allen twp. (1887)	8.00	138.1	3,867	2,960	573	1,773	2,773	3,573	4,373	5,173
West Frankford twp. (270)	6.20	42.6	924	3,102	1,709	2,639	3,414	4,034	4,654	5,274
West Mifflin twp. (452)	5.00	51.4	900	2,328	1,397	2,147	2,772	3,272	3,772	4,272
West Fairview boro. (1084)	10.43	85.0	3,104	5,400	1,144	2,709	4,013	5,056	6,099	7,142
West Pennsboro twp. (1658)	14.03	124.9	6,136	5,540	1,302	3,407	5,161	6,564	7,967	9,370
Wormleysburg boro. (1698)	4.24	128.5	1,908	1,800	214	850	1,380	1,804	2,228	2,652
Grand Total	477.60	$ 4,098.0	$ 235,252	$ 200,708	$ 30,860	$ 82,922	$ 138,226	$ 184,927	$ 232,687	$ 280,447
DAUPHIN COUNTY										
Second Class										
Harrisburg city (2368)	491.63	283.0	486,913	166,935	.....	.....	.....	.....	34,434	83,597
Third Class										
Middletown boro. (760)	46.74	67.2	10,987	22,509	9,739	16,750	22,593	27,267	31,941	36,615
Steelton boro. (2271)	80.33	236.6	66,510	25,604	.....	.....	4,282	12,315	20,348	28,381
Susquehanna twp. (1480)	37.70	109.7	14,469	10,068	10,336	15,991	20,704	24,474	28,244	32,014
Swatara twp. (512)	46.82	54.3	8,904	23,231	11,174	18,197	24,050	28,732	33,414	38,096
Fourth Class										
Berrysburg boro. (241)*	5.24	41.4	760	7,356	.....	.....	.....	.....	.....	.....
Conewago twp. (1713)	6.00	129.8	2,726	2,100	724	1,624	2,374	2,974	3,574	4,174
Dauphin boro. (728)	5.34	65.4	1,222	3,024	694	1,495	2,163	2,697	3,231	3,765
Derry twp. (1715)	46.42	129.8	21,094	26,413	.....	2,395	8,198	12,840	17,482	22,124
E. Hanover twp. (1334)	9.47	100.2	3,322	4,587	851	2,272	3,456	4,403	5,350	6,297
Elizabethville boro. (1030)	10.06	82.0	2,887	4,968	1,451	2,960	4,218	5,224	6,230	7,236

* Joint School.—Data probably need further refinement.

TABLE L1—Continued

SCHOOL DISTRICTS	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount Raised by Local Rate of 3.5 Mills on Full Value of Property	Present Total Aid	Added Aid Necessary to Equalize a Minimum Program of					
					$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11
DAUPHIN COUNTY										
Fourth Class—Continued										
Gratz boro. (875)	4.71	$ 73.5	$ 1,211	$ 2,700	$ 446	$ 1,153	$ 1,742	$ 2,213	$ 2,684	$ 3,155
Halifax boro. (229)	8.07	40.8	1,152	8,437	.....	.....	95	902	1,709	2,516
Halifax twp. (920)	9.32	75.8	2,471	4,448	1,702	3,100	4,265	5,197	6,129	7,061
Highspire boro. (736)	17.60	66.2	4,077	7,749	4,454	7,094	9,294	11,054	12,814	14,570
Hummelstown boro. (1042)	21.97	82.5	6,342	12,474	1,506	4,802	7,548	9,745	11,942	14,139
Jackson twp. (905)	7.00	75.0	1,838	3,616	1,021	2,071	2,946	3,646	4,346	5,046
Jefferson twp. (285)	2.00	43.0	301	1,110	439	739	989	1,189	1,389	1,589
Londonderry twp. (1497)	9.00	110.7	3,486	4,160	679	2,029	3,154	4,054	4,954	5,854
L. Paxton twp. (1406)	21.34	104.7	7,822	11,024	894	4,095	6,763	8,897	11,031	13,165
L. Swatara twp. (1881)	5.67	149.7	2,972	2,420	.....	703	1,412	1,979	2,546	3,113
Lykens boro. (396)	20.48	48.4	3,468	9,990	5,486	8,558	11,118	13,166	15,214	17,262
Lykens twp. (1182)	8.45	90.8	2,685	4,566	565	1,833	2,889	3,734	4,579	5,424
M. Paxton twp. (1925)	7.18	154.9	3,892	3,620	.....	207	1,105	1,823	2,541	3,259
Mifflin twp. (1421)*	4.59	105.9	1,701	2,643	.....	590	1,164	1,623	2,082	2,541
Millersburg boro. (1411)	23.90	105.1	8,795	11,048	2,265	5,850	8,838	11,228	13,618	16,008
Paxtang boro. (2473)	5.87	408.3	8,390	2,250	.....	.....	.....	.....	.....	.....
Penbrook boro. (1642)	12.29	123.4	5,306	4,500	1,562	3,406	4,942	6,171	7,400	8,629
Reed twp. (433)	3.00	50.7	532	1,088	1,155	1,605	1,980	2,280	2,580	2,880
Royalton boro. (440)	7.10	51.0	1,267	3,240	2,061	3,126	4,014	4,724	5,434	6,144
Rush twp. (1697)	1.09	128.4	490	606	.....	76	212	321	430	539
S. Hanover twp. (1763)	7.45	135.7	3,538	2,620	733	1,851	2,782	3,527	4,272	5,017
Upper Paxton twp. (1611)	3.13	40.9	448	1,988	459	929	1,320	1,633	1,946	2,259
W. Paxton twp. (1611)	10.45	121.1	4,428	3,880	1,358	2,926	4,232	5,277	6,322	7,367
Washington twp. (1147)	8.00	88.3	2,471	3,536	1,393	2,593	3,593	4,393	5,193	5,993
Wayne twp. (237)	4.00	41.3	577	2,220	903	1,503	2,003	2,403	2,803	3,203
W. Hanover twp. (1757)	5.16	135.1	2,440	2,000	333	1,107	1,752	2,268	2,784	3,300
Wiconisco twp. (802)	17.50	69.0	4,224	9,369	2,595	5,220	7,408	9,158	10,908	12,658
Williams twp. (2187)	8.90	207.2	6,454	3,015	.....	99	1,212	2,102	2,992	3,882
Williamstown boro. (157)	20.42	35.9	2,569	11,914	4,406	7,469	10,022	12,064	14,106	16,148
Grand Total	1,071.39	$ 4,262.7	$ 715,141	$ 439,026	$ 71,384	$ 136,418	$ 200,832	$ 257,697	$ 348,996	$ 455,020
DELAWARE COUNTY										
Second Class										
Chester city (2437)	282.72	333.8	330,264	113,717	.....	.....	.....	.....	.....	.....
Third Class										
Darby boro. (1985)	57.33	165.2	33,152	20,650	.....	7,828	14,994	20,727	26,460	32,193
Haverford twp. (2526)	85.32	595.0	177,670	32,393	.....	.....	.....	.....	.....	.....

Marcus Hook boro. (2499)	27.74	472.3	45,857	10,356	.....	.....	.....	.....	.....	.....
Radnor twp. (2531)	59.02	637.3	131,646	26,255	.....	.....	.....	.....	.....	.....
Ridley twp. (2276)	39.76	238.1	33,134	10,768	.....	.....	3,810	7,786	11,762	15,738
U. Darby twp. (2547)	162.16	786.9	446,604	72,692	.....	.....	.....	.....	.....	.....
Fourth Class										
Aldan boro. (2487)	7.69	449.2	12,089	5,647	.....	.....	.....	.....	.....	.....
Aston twp. (1975)	10.41	164.2	5,981	3,883	.....	1,327	2,628	3,669	4,710	5,751
Bethel twp. (1911)	4.94	153.4	2,653	1,802	115	856	1,474	1,968	2,462	2,956
Birmingham twp. (2071)*	5.20	181.2	3,297	4,335	.....	.....	.....	.....	.....	168
Chester twp. (2357)	7.52	275.4	7,249	2,250	.....	.....	.....	277	1,029	1,781
Clifton Heights boro. (2166)	18.64	202.0	13,177	8,900	.....	.....	291	2,155	4,019	5,883
Collingdale boro. (1901)	40.89	152.2	21,777	20,025	.....	2,155	7,266	11,355	15,444	19,533
Colwyn boro. (2190)	7.42	208.0	5,400	3,900	.....	.....	.....	346	1,088	1,830
Concord boro. (2059)	8.16	177.9	5,082	3,353	.....	337	1,357	2,073	2,889	3,705
Darby twp. (2407)	6.75	309.8	7,318	7,847	.....	.....	.....	.....	.....	.....
E. Lansdowne boro. (2136)	15.41	192.7	10,392	6,350	.....	.....	1,750	3,291	4,832	6,373
Eddystone twp. (2567)	10.59	1,986.3	73,623	8,075	.....	.....	.....	.....	.....	.....
Edgemont twp. (2417)	4.22	312.8	4,620	2,236	.....	.....	.....	.....	.....	.....
Glenolden boro. (2490)*	23.22	460.0	37,387	12,635	.....	.....	.....	.....	.....	.....
Lansdowne boro. (2495)	45.27	465.7	73,787	28,595	.....	.....	.....	.....	.....	.....
L. Chichester twp. (2446)	13.31	357.0	16,632	5,333	.....	.....	.....	.....	.....	.....
Marple twp. (2568)*	1.60	2,142.5	11,998	3,121	.....	.....	.....	.....	.....	.....
Media boro. (2344)	34.38	270.0	32,487	20,250	.....	.....	.....	.....	.....	.....
Middletown twp. (2471)	12.78	402.2	17,990	6,200	.....	.....	.....	.....	.....	.....
Millbourne boro. (2570)	.77	2,955.8	7,966	.....	.....	.....	.....	.....	.....	.....
Morton boro. (1684)	8.08	127.5	3,605	4,050	.....	1,031	2,041	2,849	3,657	4,465
Nether Providence twp. (2453)	14.66	373.6	19,169	8,828	.....	.....	.....	.....	.....	.....
Newton twp. (2404)*	15.50	307.1	16,660	6,288	.....	.....	.....	.....	.....	302
Norwood boro. (2016)*	21.08	170.9	12,611	13,575	.....	.....	.....	1,218	3,326	5,434
Parkside boro. (2500)	3.01	474.4	4,998	1,900	.....	.....	.....	.....	.....	.....
Prospect Park boro. (2275)	17.02	237.7	14,161	9,425	.....	.....	.....	.....	242	1,944
Ridley Falls ind.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ridley Park boro. (1234)	32.63	93.5	10,675	24,690	.....	.....	3,791	7,054	10,317	13,580
Rutledge boro. (2375)	3.40	287.7	3,423	2,375	.....	.....	.....	.....	.....	.....
Sharon Hill boro. (2533)	6.77	639.6	15,155	4,275	.....	.....	.....	.....	.....	.....
Springfield twp. (2508)	16.57	506.9	29,396	10,035	.....	.....	.....	.....	.....	.....
Swarthmore boro. (2427)	22.58	322.8	25,508	19,275	.....	.....	.....	.....	.....	.....
Thornbury twp. (2148)	4.62	195.9	3,168	3,350	.....	.....	.....	.....	.....	412
Tinicum twp. (2512)	29.40	511.0	52,580	10,925	.....	.....	.....	.....	.....	.....
Trainer boro. (2484)	8.23	432.7	12,464	3,150	.....	.....	.....	.....	.....	.....
Upland boro. (2274)	12.40	237.6	10,311	5,650	.....	.....	.....	159	1,399	2,639
U. Chichester twp. (2128)	16.92	191.5	11,343	6,480	.....	366	2,481	4,173	5,865	7,557
U. Providence twp. (2491)	6.58	460.9	10,616	4,529	.....	.....	.....	.....	.....	.....
Yeadon boro. (2519)	8.65	543.0	16,439	5,783	.....	.....	.....	.....	.....	.....
Folcroft boro. (2348)	4.88	271.3	4,634	2,700	.....	.....	.....	.....	.....	.....
Grand Total	1,246.20	$ 21,432.5	$ 1,846,148	$ 588,851	$ 115	$ 13,900	$ 41,883	$ 69,100	$ 99,501	$ 132,244

* Joint School.—Data probably need further refinement.

TABLE L1—Continued

SCHOOL DISTRICTS	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount Raised by Local Rate of 3.5 Mills on Full Value of Property	Present Total Aid	Added Aid Necessary to Equalize a Minimum Program of					
					$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11
ELK COUNTY										
Third Class										
Johnsonburg boro. (1365)	33.78	$ 101.9	$ 12,044	$ 14,618	$ 4,585	$ 9,652	$ 13,875	$ 17,253	$ 20,631	$ 24,009
Ridgway boro. (2226)	40.15	219.7	30,877	14,968	.....	.....	2,335	6,350	10,365	14,380
St. Mary's boro. (2297)	16.84	247.7	14,602	6,568	.....	.....	.....	722	2,406	4,090
Fourth Class										
Benzette twp. (580)	9.11	57.7	1,841	3,834	2,752	4,119	5,258	6,169	7,080	7,991
Benzinger twp. (1127)	11.05	86.9	3,360	6,467	394	2,052	3,433	4,538	5,643	6,748
Fox twp. (91)	23.56	31.4	2,590	16,928	2,275	5,809	8,754	11,110	13,466	15,822
Highland twp. (1038)	20.92	82.3	6,027	12,005	1,319	4,457	7,072	9,164	11,256	13,348
Horton twp. (521)	18.33	54.6	3,503	12,803	649	3,399	5,690	7,523	9,356	11,189
Jay twp. (67)	26.22	28.2	2,590	17,411	4,253	8,186	11,464	14,086	16,708	19,330
Jones twp. (463)	21.70	52.0	3,952	17,947	.....	1,429	4,142	6,312	8,482	10,652
Millstone twp. (129)	5.49	33.9	651	4,639	.....	612	1,298	1,847	2,396	2,945
Ridgway twp. (393)	16.78	48.3	2,835	13,968	.....	1,236	3,334	5,012	6,690	8,368
Spring Creek twp. (585)	6.62	57.7	1,337	7,866	.....	.....	.....	.....	65	727
Grand Total	250.55	$ 1,102.3	$ 86,209	$ 150,022	$ 16,227	$ 40,951	$ 66,655	$ 90,086	$ 114,544	$ 139,599
ERIE COUNTY										
Second Class										
Erie city (2378)	586.45	289.0	593,239	231,100	.....	.....	.....	.....	.....	55,336
Third Class										
Corry city (2019)	46.93	171.1	28,112	18,775	.....	3,563	9,429	14,122	18,815	23,508
Fourth Class										
Albion boro. (385)	18.09	47.9	3,031	8,667	5,035	7,749	10,010	11,819	13,628	15,437
Amity twp. (1654)	6.53	124.5	2,845	3,016	179	1,159	1,975	2,628	3,281	3,934
Concord twp. (1021)	8.63	81.3	2,457	4,379	1,147	2,442	3,520	4,383	5,246	6,109
Conneaut twp. (1589)	12.00	118.7	4,984	5,295	821	2,621	4,121	5,321	6,521	7,721
Cranesville boro. (1148)	4.20	88.3	1,299	3,540	.....	.....	201	621	1,041	1,461
E. Springfield boro. (2047)	2.28	176.3	1,407	1,183	.....	.....	146	374	602	830
Edenboro boro. (596)	12.27	58.3	2,502	13,908	.....	.....	.....	.....	768	1,995
Elgin boro. (563)	1.00	57.0	200	480	245	395	520	620	720	820
Elk Creek twp. (350)	15.81	46.2	2,558	7,428	4,638	7,010	8,986	10,567	12,148	13,729
Fairview boro. (608)	6.45	59.2	1,337	2,943	1,686	2,654	3,460	4,105	4,750	5,395
Fairview twp. (2257)	9.56	232.8	7,791	3,360	.....	.....	321	1,277	2,233	3,189
Franklin twp. (1448)	8.34	107.9	3,150	3,672	893	2,144	3,187	4,021	4,855	5,689
Girard boro. (1145)	13.42	88.2	4,144	5,490	2,780	4,793	6,471	7,813	9,155	10,497

Girard twp. (1733)	23.26	131.9	10,742	10,840	.....	3,423	6,331	8,657	10,983	13,309
Greene twp. (1765)	10.33	135.9	4,914	3,700	941	2,491	3,782	4,815	5,848	6,881
Greenfield twp. (2106)	8.62	187.5	5,656	3,560	.....	51	1,129	1,991	2,853	3,715
Harbor Creek twp. (1776)	22.13	137.3	10,633	10,827	.....	2,330	5,096	7,309	9,522	11,735
Le Boeuf twp. (1450)	10.27	107.9	3,878	3,960	1,662	3,203	4,486	5,513	6,540	7,567
McKean twp. (1303)	10.58	98.1	3,633	3,600	2,554	4,141	5,464	6,522	7,580	8,638
Middleboro ind. (1524)	2.20	113.6	875	740	420	750	1,025	1,245	1,465	1,685
Mill Creek twp. (2390)	31.85	295.5	32,942	18,768	.....	.....	.....	.....	.....	.....
Mill Village boro. (92)	2.98	31.5	329	2,126	302	749	1,122	1,420	1,718	2,016
North East boro. (1747)*	30.37	133.4	14,175	12,322	1,595	6,151	9,947	12,984	16,021	19,058
North East twp. (2415)*	15.00	312.1	16,387	11,803	.....	.....	.....	.....	.....	.....
Platea boro. (1004)	2.10	80.5	591	888	464	779	1,042	1,252	1,462	1,672
Pleasant Hill ind. (2076)	1.00	182.0	637	400	.....	38	163	263	363	463
Springfield twp. (1292)	14.61	97.2	4,970	8,229	315	2,507	4,333	5,794	7,255	8,716
Summit twp. (1640)	8.54	123.1	3,679	4,448	.....	1,054	2,122	2,976	3,830	4,684
Union City boro. (1659)	31.01	124.9	13,559	14,918	207	4,859	8,735	11,836	14,937	18,038
Union twp. (1916)	10.33	153.9	5,565	4,228	.....	1,312	2,603	3,636	4,669	5,702
Venango twp. (1686)	8.77	127.7	3,920	4,765	.....	743	1,839	2,716	3,593	4,470
Washington twp. (1031)	14.82	82.1	4,256	7,904	1,549	3,772	5,625	7,107	8,589	10,071
Waterford boro. (636)*	8.83	60.8	1,879	5,549	740	2,065	3,169	4,052	4,935	5,818
Waterford twp. (1413)*	15.10	105.2	5,562	11,332	.....	.....	1,226	2,736	4,246	5,756
Wattsburg boro. (9)	5.32	16.1	301	2,801	1,819	2,617	3,282	3,814	4,346	4,878
Wayne twp. (1048)	9.96	83.0	2,894	5,474	845	2,339	3,584	4,580	5,576	6,572
Wesleyville boro. (1619)	21.54	121.6	9,170	10,287	468	3,699	6,392	8,546	10,700	12,854
North East jt.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Waterford jt.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Lawrence Park twp. (2565)	12.22	1,516.4	64,858	12,848	.....	.....	.....	.....	.....	.....
Grand Total	$ 1,083.70	$ 6,305.9	$ 885,061	$ 489,553	$ 31,305	$ 83,603	$ 134,844	$ 177,435	$ 220,794	$ 319,948
FAYETTE COUNTY										
Third Class										
Connellsville city. (1298)	109.19	97.6	37,317	72,696	.....	7,366	21,015	31,934	42,853	53,772
Dunbar twp. (1150)	97.42	88.5	30,191	55,995	3,928	18,541	30,719	40,461	50,203	59,945
Georges twp. (1689)	84.73	128.0	37,958	25,821	14,596	27,306	37,897	46,370	54,843	63,316
German twp. (2112)	139.35	188.4	91,868	41,155	.....	16,778	34,197	48,132	62,067	76,002
Luzerne twp. (2494)	81.30	464.3	132,107	23,679	.....	.....	.....	.....	.....	.....
Menallen twp. (1577)	47.87	117.7	19,723	14,695	9,862	17,043	23,027	27,814	32,601	37,388
N. Union twp. (1816)	131.30	140.7	64,659	40,290	16,504	36,200	52,613	65,743	78,873	92,003
Perry twp. (1594)	65.25	119.1	27,205	18,365	14,786	24,574	32,730	39,255	45,780	52,305
Redstone twp. (2199)	153.71	211.8	113,922	45,576	.....	5,740	24,954	40,327	55,696	71,067
S. Union twp. (1923)	78.45	154.7	42,486	20,706	9,374	21,142	30,948	38,793	46,638	54,483
Uniontown city. (2474)	162.04	411.0	233,090	54,229	.....	.....	.....	.....	.....	.....
Fourth Class										
Belle Vernon boro. (1086)	23.44	85.1	6,979	9,630	5,073	8,589	11,519	13,863	16,207	18,551
Brownsville boro. (2220)	19.28	217.2	14,654	9,540	.....	.....	.....	870	2,798	4,726
Brownsville twp. (2069)	11.59	180.9	7,340	3,820	.....	1,299	2,748	3,907	5,066	6,225
Bullskin twp. (256)	23.93	42.1	3,528	9,672	8,935	12,525	15,516	17,909	20,302	22,695
Connellsville twp. (2501)	7.58	476.4	12,638	3,500	.....	.....	.....	.....	.....	.....

* Joint School.—Data probably need further refinement.

TABLE L1—Continued

SCHOOL DISTRICTS	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount Raised by Local Rate of 3.5 Mills on Full Value of Property	Present Total Aid	Added Aid Necessary to Equalize a Minimum Program of					
					$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11
FAYETTE COUNTY										
Fourth Class—Continued										
Dawson boro. (1583)	4.09	$ 118.1	$ 1,691	$ 1,800	$ 292	$ 906	$ 1,417	$ 1,826	$ 2,235	$ 2,644
Dunbar boro. (548)	9.90	55.9	1,935	5,220	2,003	3,488	4,726	5,716	6,706	7,696
Everson boro. (2120)	4.22	189.8	2,804	1,540	.....	193	721	1,143	1,565	1,987
Fairchance boro. (377)	15.71	47.4	2,607	10,909	1,016	3,373	5,337	6,908	8,479	10,050
Fayette City boro. (771)	13.53	67.7	3,206	6,588	2,721	4,751	6,442	7,795	9,148	10,501
Franklin twp. (2359)	25.47	277.9	24,780	8,640	.....	.....	.....	.....	2,238	4,785
Henry Clay twp. (850)	11.00	71.7	2,762	4,904	2,509	4,159	5,534	6,634	7,734	8,834
Jefferson twp. (2396)	31.31	298.4	32,697	12,380	.....	.....	.....	.....	.....	1,888
L. Tyrone twp. (1850)	7.80	145.3	3,965	4,535	.....	.....	860	1,640	2,420	3,200
Markleysburg boro. (957)	1.00	78.0	273	480	172	322	447	547	647	747
Masontown boro. (2057)	22.83	177.6	14,193	10,415	.....	.....	2,788	5,071	7,354	9,637
New Salem ind. (2412)	19.79	311.3	21,560	7,583	.....	.....	.....	.....	.....	542
Nicholson twp. (2118)	32.04	189.7	21,273	12,923	.....	247	4,252	7,456	10,660	13,864
Ohiopyle boro. (1163)	2.20	89.1	686	960	389	719	994	1,214	1,434	1,654
Pt. Marion boro. (2082)	20.12	183.1	12,890	8,585	.....	154	2,669	4,681	6,693	8,705
Saltlick twp. (1983)	14.91	165.0	8,610	8,952	.....	.....	330	1,821	3,312	4,803
Smithfield boro. (1269)	6.17	95.8	2,069	2,890	748	1,674	2,445	3,062	3,679	4,296
S. Brownsville boro. (1672)	45.25	126.7	20,069	21,778	.....	6,797	12,452	16,977	21,502	26,027
S. Connellsville boro. (1168)	14.28	89.3	4,462	6,876	1,871	4,013	5,798	7,226	8,654	10,082
Springfield twp. (1604)	10.45	120.1	4,393	6,140	.....	701	2,007	3,052	4,097	5,142
Spring Hill twp. (1884)	24.80	150.1	13,027	8,660	1,253	4,973	8,073	10,553	13,033	15,513
Stewart twp. (1694)	11.00	128.2	4,935	3,980	1,260	2,910	4,285	5,385	6,485	7,585
U. Tyrone twp. (2032)	14.79	173.3	8,970	6,140	.....	789	2,638	4,117	5,596	7,075
Vanderbilt boro. (612)	6.00	59.5	1,250	3,078	1,222	2,122	2,872	3,472	4,072	4,672
Washington twp. (1708)	30.33	129.4	13,734	14,873	.....	3,998	7,789	10,822	13,855	16,888
Wharton twp. (1488)	12.59	110.3	4,861	5,420	1,365	3,254	4,828	6,087	7,346	8,605
Wharton ind. (1223)	1.00	93.0	326	408	191	341	466	566	666	766
Grand Total	1,649.01	$ 6,865.2	$ 1,109,693	$ 636,026	$ 100,070	$ 246,987	$ 408,053	$ 539,149	$ 673,537	$ 810,666
FOREST COUNTY										
Fourth Class										
Barnett twp. (228)	7.20	40.8	1,029	4,518	1,113	2,193	3,093	3,813	4,533	5,253
Green twp. (712)	4.85	64.3	1,092	3,197	197	925	1,531	2,016	2,501	2,986
Harmony twp. (756)	7.66	67.0	1,796	5,133	157	1,306	2,264	3,030	3,796	4,562
Hickory twp. (233)	10.34	41.0	1,484	8,563	.....	1,069	2,362	3,396	4,430	5,464
Howe twp. (965)	7.38	78.6	2,030	5,157	.....	747	1,670	2,408	3,146	3,884
Jenks twp. (144)	11.07	35.0	1,358	7,939	943	2,604	3,988	5,095	6,202	7,309
Kingsley twp. (464)	5.92	52.0	1,078	5,710	.....	.....	316	908	1,500	2,092

Tionesta boro. (271)	7.46	42.6	1,113	4,026	1,762	2,881	3,814	4,560	5,306	6,052
Tionesta twp. (678)	4.45	62.5	973	3,277	.....	534	1,090	1,535	1,980	2,425
Grand Total	66.33	$ 483.8	$ 11,953	$ 47,520	$ 4,172	$ 12,259	$ 20,128	$ 26,761	$ 33,394	$ 40,027
FRANKLIN COUNTY										
Third Class										
Chambersburg boro. (1280)	108.75	96.6	36,750	32,303	31,541	47,854	61,448	72,323	83,198	94,073
Waynesboro boro. (1476)	68.54	109.3	26,226	24,139	13,035	23,316	31,884	38,738	45,592	52,446
Fourth Class										
Antrim twp. (1875)	31.82	148.7	16,562	15,780	.....	1,865	5,843	9,025	12,207	15,389
Fannett twp. (536)	14.08	55.3	2,723	8,651	1,650	3,762	5,522	6,930	8,338	9,746
Greene twp. (1948)	25.55	158.5	14,171	11,494	.....	1,801	4,995	7,550	10,105	12,660
Greencastle boro. (1553)	19.05	116.2	7,749	8,433	1,439	4,297	6,678	8,583	10,488	12,393
Guilford twp. (2189)	22.54	207.3	16,356	10,858	.....	.....	.....	2,088	4,342	6,596
Hamilton twp. (1459)	11.82	108.3	4,480	7,397	.....	830	2,308	3,490	4,672	5,854
Letterkenny twp. (1366)	16.34	102.0	5,831	8,266	1,027	3,478	5,521	7,155	8,789	10,423
Lurgan twp. (982)	8.09	79.6	2,254	4,059	1,170	2,384	3,395	4,205	5,014	5,823
Mercersburg boro. (772)	16.20	67.7	3,836	11,421	.....	2,158	4,183	5,803	7,423	9,043
Metal twp. (530)	9.92	55.1	1,914	5,865	1,397	2,885	4,125	5,117	6,111	7,103
Mont Alto boro. (156)	4.63	35.9	581	2,184	1,518	2,213	2,792	3,255	3,718	4,181
Montgomery twp. (2113)	19.21	188.4	12,670	7,778	.....	203	2,604	4,525	6,446	8,367
Peters twp. (1485)	23.60	110.2	9,100	11,707	1,023	4,563	7,513	9,873	12,233	14,593
Quincy twp. (1002)	26.44	80.4	7,441	12,548	4,468	8,434	11,739	14,383	17,027	19,671
St. Thomas twp. (1854)	17.36	145.6	8,848	8,490	.....	1,324	3,494	5,230	6,966	8,702
Southampton twp. (1803)	12.27	139.5	5,992	5,119	239	2,080	3,614	4,841	6,068	7,295
Warren twp. (955)	4.07	77.9	1,110	1,776	879	1,490	1,999	2,406	2,813	3,220
Washington twp. (1389)	31.79	103.7	11,539	15,658	2,209	6,978	10,952	14,131	17,310	20,489
Grand Total	492.07	$ 2,186.2	$ 196,133	$ 213,926	$ 61,595	$ 121,915	$ 180,609	$ 229,651	$ 278,860	$ 328,067
FULTON COUNTY										
Fourth Class										
Ayr twp. (1384)	9.00	103.3	3,255	3,960	1,110	2,460	3,585	4,485	5,385	6,285
Belfast twp. (301)	6.65	43.9	1,022	4,615	514	1,512	2,343	3,008	3,673	4,338
Bethel twp. (627)	7.75	60.3	1,635	3,408	2,126	3,288	4,257	5,032	5,807	6,582
Brush Creek twp. (253)	6.16	42.0	906	3,840	952	1,876	2,646	3,262	3,878	4,494
Dublin twp. (1259)*	3.90	94.9	1,295	2,494	.....	404	891	1,281	1,671	2,061
Licking Creek twp. (161)	7.22	36.1	914	4,284	1,481	2,564	3,466	4,188	4,910	5,632
McConnellsburg boro. (257)	10.61	42.1	1,564	4,968	3,282	4,874	6,200	7,261	8,322	9,383
Taylor twp. (497)*	8.38	53.6	1,572	4,358	1,822	3,079	4,126	4,964	5,802	6,640
Thompson twp. (326)	7.00	44.7	1,095	3,840	1,540	2,590	3,465	4,165	4,865	5,565
Todd twp. (651)	3.49	61.6	752	1,710	766	1,279	1,726	2,075	2,424	2,773
Union twp. (422)	4.44	50.2	781	2,396	930	1,596	2,151	2,595	3,039	3,483
Wells twp. (861)	4.85	72.4	1,228	2,112	1,146	1,874	2,480	2,965	3,450	3,935
Grand Total	79.45	$ 705.1	$ 16,019	$ 41,985	$ 15,669	$ 27,396	$ 37,336	$ 45,281	$ 53,226	$ 61,171

* Joint School.—Data probably need further refinement.

TABLE L1—Continued

SCHOOL DISTRICTS	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount Raised by Local Rate of 3.5 Mills on Full Value of Property	Present Total Aid	Added Aid Necessary to Equalize a Minimum Program of					
					$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11
GREENE COUNTY										
Fourth Class										
Aleppo twp. (1933)	13.60	$ 156.6	$ 7,455	$ 5,655	$	$ 1,510	$ 3,210	$ 4,570	$ 5,930	$ 7,290
Carmichaels boro. (1644)	5.41	123.7	2,342	1,840	822	1,634	2,310	2,851	3,392	3,933
Center twp. (2294)	21.07	245.7	18,116	12,324	.....	.....	.....	.....	.....	1,165
Clarksville boro. (515)	2.83	54.4	539	740	1,339	1,764	2,118	2,401	2,684	2,967
Cumberland twp. (2503)	40.81	484.2	69,157	21,885	.....	.....	.....	.....	.....	.....
Dunkard twp. (2518)	19.88	541.9	37,702	9,484	.....	.....	.....	.....	.....	.....
E. Waynesburg boro.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Franklin twp. (2515)	15.97	521.8	29,165	9,880	.....	.....	.....	.....	.....	.....
Gilmore twp. (2210)	7.00	213.6	5,233	2,560	.....	.....	607	1,307	2,007	2,707
Graysville boro. (2242)	2.03	226.6	1,610	800	.....	.....	26	229	432	635
Greene twp. (2545)	4.57	743.1	11,886	2,235	.....	.....	.....	.....	.....	.....
Greensboro boro. (1724)	3.81	130.7	1,743	1,200	581	1,153	1,629	2,010	2,391	2,772
Jackson twp. (2252)	9.00	229.7	7,234	3,120	.....	.....	446	1,346	2,246	3,146
Jefferson boro. (1305)*	4.16	98.1	1,428	1,740	680	1,304	1,824	2,240	2,656	3,072
Jefferson twp. (2523)*	15.37	562.4	30,254	6,040	.....	.....	.....	.....	.....	.....
Monongahela twp. (2510)	24.06	510.6	42,998	9,598	.....	.....	.....	.....	.....	.....
Morgan twp. (2383)	21.82	292.1	22,305	7,920	.....	.....	.....	.....	323	2,505
Morris twp. (2472)	12.56	402.7	17,703	6,263	.....	.....	.....	.....	.....	.....
Mt. Morris boro. (1653)	5.43	124.5	2,366	2,495	162	977	1,656	2,199	2,742	3,285
New Freeport boro. (2354)	1.31	274.0	1,257	680	.....	.....	.....	.....	.....	28
Perry twp. (2469)	10.70	399.3	14,955	4,350	.....	.....	.....	.....	.....	.....
Rice's Landing boro. (1402)	5.50	104.4	2,009	1,880	1,199	2,024	2,712	3,262	3,812	4,362
Richhill twp. (2017)	24.80	171.0	14,840	9,498	.....	2,322	5,422	7,902	10,382	12,862
Springhill twp. (1534)	11.00	114.1	4,393	3,980	1,802	3,452	4,827	5,927	7,027	8,127
Washington twp. (2509)	6.00	508.8	10,685	3,359	.....	.....	.....	.....	.....	.....
Wayne twp. (2483)	14.47	425.3	21,539	5,638	.....	.....	.....	.....	.....	.....
Whitely twp. (2554)	6.42	973.5	21,875	3,315	.....	.....	.....	.....	.....	.....
Waynesburg boro. (1962)	39.21	161.8	22,211	19,911	.....	29	4,930	8,851	12,772	16,693
Grand Total	348.79	$ 8,794.6	$ 423,000	$ 158,390	$ 6,585	$ 16,169	$ 31,717	$ 45,095	$ 58,796	$ 75,549
HUNTINGDON COUNTY										
Third Class										
Huntingdon boro. (1520)	55.44	113.2	21,970	15,050	14,262	22,578	29,508	35,052	40,596	46,140
Fourth Class										
Alexandria boro. (133)	7.49	34.3	900	3,159	2,869	3,993	4,929	5,678	6,427	7,176
Barree twp. (319)	4.20	44.3	651	2,633	601	1,231	1,756	2,176	2,596	3,016

Birmingham boro. (442)	1.00	51.0	179	480	266	416	541	641	741	841
Brady twp. (1805)	4.08	139.7	1,995	1,360	419	1,031	1,541	1,949	2,357	2,765
Broad Top City boro. (86)	3.72	31.2	406	1,620	1,415	1,973	2,438	2,810	3,182	3,554
Carbon twp. (722)	5.55	64.9	1,260	3,148	726	1,559	2,253	2,808	3,363	3,918
Cass twp. (223)	6.00	40.3	847	3,240	1,463	2,363	3,113	3,713	4,313	4,913
Cassville boro. (623)	1.00	60.0	210	480	235	385	510	610	710	810
Clay twp. (136)	7.00	34.6	847	3,840	1,788	2,838	3,713	4,413	5,113	5,813
Coalmont boro. (37)	1.38	24.6	119	1,020	138	345	518	656	794	932
Cromwell twp. (398)	9.00	48.6	1,530	5,240	1,555	2,905	4,030	4,930	5,830	6,730
Dublin twp. (306)	7.88	44.0	1,215	5,320	754	1,936	2,921	3,709	4,497	5,285
Dudley boro. (8)	5.36	15.7	294	3,375	1,289	2,093	2,763	3,299	3,835	4,371
Franklin twp. (924)	5.00	76.2	1,334	2,184	1,107	1,857	2,482	2,982	3,482	3,982
Henderson twp. (382)	4.43	47.6	739	2,834	525	1,190	1,744	2,187	2,630	3,073
Hopewell twp. (138)	4.26	34.7	518	2,622	801	1,440	1,973	2,399	2,825	3,251
Jackson twp. (158)	8.79	35.9	1,106	5,753	1,272	2,591	3,690	4,569	5,448	6,327
Juniata twp. (559)	2.38	56.7	473	2,138	.....	.....	245	483	721	959
Lincoln twp. (404)	5.00	49.2	861	2,328	1,436	2,186	2,811	3,311	3,811	4,311
Logan twp. (2218)*	1.26	216.7	956	4,216	.....	.....	.....	.....	.....	.....
Mapleton boro. (672)	5.03	62.4	1,099	1,776	1,778	2,533	3,162	3,665	4,168	4,671
Markelsburg boro. (1332)	1.16	100.0	406	960	.....	.....	26	142	258	374
Mill Creek boro. (251)	2.43	42.0	357	1,020	871	1,236	1,540	1,783	2,026	2,269
Miller twp. (715)	2.29	64.6	518	1,480	120	464	750	979	1,208	1,437
Morris twp. (1283)	3.01	96.7	1,019	1,798	.....	419	795	1,096	1,397	1,698
Mt. Union boro. (849)	41.58	71.7	10,437	17,640	10,385	16,622	21,820	25,978	30,136	34,294
Oneida twp. (1172)	3.00	89.7	942	1,224	609	1,059	1,434	1,734	2,034	2,334
Orbisonia boro. (14)*	14.89	19.3	1,005	5,220	7,548	9,782	11,643	13,132	14,621	16,110
Petersburg boro. (52)*	9.25	26.7	865	6,469	1,222	2,610	3,766	4,691	5,616	6,541
Penn twp. (500)	7.07	53.7	1,330	3,970	1,240	2,301	3,185	3,892	4,599	5,306
Porter twp. (2165)	4.35	201.8	3,073	1,820	.....	.....	327	762	1,197	1,632
Rockhill boro.*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Saltillo boro. (31)	5.07	23.9	424	2,078	2,188	2,949	3,583	4,090	4,597	5,104
Shade Gap boro. (332)	1.00	45.0	158	600	167	317	442	542	642	742
Shirley twp. (418)	14.36	50.0	2,513	8,780	1,990	4,144	5,939	7,375	8,811	10,247
Shirleysburg boro. (41)	2.38	25.2	210	408	1,584	1,941	2,239	2,477	2,715	2,953
Smithfield twp. (1408)	5.28	104.9	1,939	1,408	1,537	2,329	2,989	3,517	4,045	4,573
Springfield twp. (27)	6.07	22.6	480	3,347	1,788	2,699	3,458	4,065	4,672	5,279
Spruce Creek twp. (1093)	3.92	85.2	1,169	2,491	.....	554	1,044	1,436	1,828	2,220
Tell twp. (202)	6.47	39.1	886	4,840	259	1,230	2,039	2,686	3,333	3,980
Three Springs boro. (467)	2.78	52.2	508	1,440	624	1,041	1,389	1,667	1,945	2,223
Todd twp. (110)	10.29	32.8	1,183	5,795	2,540	4,084	5,370	6,399	7,428	8,457
Union twp. (287)	7.00	43.1	1,057	3,570	1,848	2,898	3,773	4,473	5,173	5,873
Walker twp. (987)	4.20	79.8	1,173	2,299	413	1,043	1,568	1,988	2,408	2,828
Warriors Mark twp. (1129)	9.74	87.0	2,965	4,804	1,241	2,702	3,920	4,894	5,868	6,842
West twp. (704)	4.48	63.8	1,001	2,951	192	864	1,424	1,872	2,320	2,768
Wood twp. (99)*	19.77	32.0	2,216	8,621	7,450	10,416	12,887	14,864	16,841	18,818
Grand Total	347.09	$ 2,878.6	$ 77,343	$ 168,849	$ 80,515	$ 131,147	$ 173,991	$ 208,574	$ 243,157	$ 277,740

* Joint School.—Data probably need further refinement.

TABLE L1—Continued

School Districts	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount Raised by Local Rate of 3.5 Mills on Full Value of Property	Present Total Aid	Added Aid Necessary to Equalize a Minimum Program of					
					$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11
INDIANA COUNTY										
Third Class										
Center twp. (909)	53.17	$ 75.2	$ 14,000	$ 13,549	$ 21,633	$ 29,609	$ 36,255	$ 41,572	$ 46,889	$ 52,206
Indiana boro. (2197)	79.29	211.1	58,594	25,653	.....	990	10,901	18,830	26,759	34,688
Fourth Class										
Armagh boro. (2)*	13.43	7.4	347	1,790	10,286	12,300	13,979	15,322	16,665	18,008
Armstrong twp. (1797)	11.43	138.9	5,558	4,620	395	2,109	3,538	4,681	5,824	6,967
Banks twp. (851)	12.71	71.8	3,192	5,368	3,197	5,103	6,692	7,963	9,234	10,505
Black Lick twp. (1924)	10.50	154.8	5,688	3,580	445	2,020	3,332	4,382	5,432	6,482
Blairsville boro. (1918)	41.41	154.1	22,330	16,808	.....	5,378	10,554	14,695	18,836	22,977
Brush Valley twp. (1648)	14.71	123.9	6,377	6,873	357	2,563	4,402	5,873	7,344	8,815
Buffington twp. (868)	21.08	73.1	5,397	8,786	5,316	8,478	11,113	13,221	15,329	17,437
Burrell twp. (1988)	25.76	165.5	14,924	8,480	424	4,288	7,508	10,084	12,660	15,236
Canoe twp. (77)	28.98	30.3	3,070	10,845	12,892	17,239	20,861	23,759	26,659	29,555
Canoe ind. (997)	8.60	80.1	2,412	4,016	1,527	2,817	3,892	4,752	5,612	6,472
Cherry Hill twp. (1912)	16.87	153.5	9,065	6,712	.....	2,358	4,467	6,154	7,841	9,528
Cherry Tree boro. (468)	7.03	52.2	1,285	4,563	655	1,709	2,588	3,291	3,994	4,697
Clarksburg ind. (1731)*	1.75	131.4	805	2,144	.....	.....	.....	.....	.....	.....
Clymer boro. (423)	27.96	50.3	4,925	12,831	8,107	12,301	15,796	18,592	21,388	24,184
Conemaugh twp. (1393)	15.50	103.8	5,632	5,580	3,126	5,451	7,388	8,938	10,488	12,038
Creekside boro. (718)	3.63	64.7	823	1,848	687	1,231	1,685	2,048	2,411	2,774
E. Mahoning twp. (1213)	9.00	92.7	2,919	2,500	2,906	4,256	5,381	6,281	7,181	8,081
E. Wheatfield twp. (2236)*	9.24	222.8	7,207	6,940	.....	.....	.....	.....	.....	.....
Georgeville ind. (1968)	1.00	163.0	571	340	14	164	289	389	489	589
Glen Campbell boro. (75)	8.40	30.0	882	5,183	1,705	2,965	4,015	4,855	5,695	6,535
Grant twp. (1041)	9.37	82.5	2,706	3,872	2,089	3,495	4,666	5,603	6,540	7,477
Green twp. (916)	53.02	75.6	14,021	20,688	14,335	22,288	28,915	34,217	39,519	44,821
Homer City boro. (842)	23.05	71.1	5,740	10,908	4,673	8,131	11,012	13,317	15,622	17,927
Jacksonville boro. (1352)	1.00	101.0	354	340	231	381	506	606	706	806
Marion Center boro. (183)	8.76	37.3	1,145	5,284	1,674	2,988	4,083	4,959	5,835	6,711
Montgomery twp. (721)	20.88	64.9	4,746	8,706	5,862	8,994	11,604	13,692	15,780	17,868
N. Mahoning twp. (1941)	7.03	157.5	3,875	2,500	128	1,182	2,061	2,764	3,467	4,170
Pine twp. (634)	28.15	60.8	5,989	10,113	9,937	14,159	17,678	20,493	23,308	26,123
Plumville boro. (143)	8.69	35.0	1,064	5,033	1,941	3,245	4,331	5,200	6,069	6,938
Rayne twp. (1266)	23.85	95.4	7,966	10,368	3,727	7,305	10,286	12,671	15,056	17,441
Saltsburg boro. (659)	13.50	61.9	2,923	6,588	2,977	5,002	6,689	8,039	9,389	10,739
Shelocta boro. (902)	1.00	75.0	263	480	182	332	457	557	657	757
Smicksburg boro. (526)	1.53	55.0	294	1,110	11	241	432	585	738	891
S. Mahoning twp. (1419)	10.34	105.9	3,833	4,848	884	2,435	3,727	4,761	5 795	6,829
Washington twp. (1906)	10.64	152.9	5,695	4,120	27	1,623	2,953	4,017	5,081	6,145

W. Lebanon ind. (1260)*	3.55	94.9	1,180	2,290	.....	346	790	1,145	1,500	1,855
W. Mahoning twp. (1409)	7.07	105.0	2,597	2,753	1,190	2,250	3,134	3,841	4,548	5,255
W. Wheatfield twp. (1525)	13.63	113.7	5,425	5,660	1,523	3,567	5,271	6,634	7,997	9,360
White twp. (2172)	15.90	204.1	11,358	5,740	.....	.....	1,982	3,572	5,162	6,752
Young twp. (639)*	35.41	61.0	7,560	12,608	12,586	17,898	22,324	25,865	29,406	32,947
Grand Total	717.82	$ 4,161.1	$ 264,737	$ 283,018	$ 137,649	$ 229,191	$ 317,537	$ 388,220	$ 458,905	$ 529,586
JEFFERSON COUNTY										
Third Class										
Punxsutawney boro. (1845)	79.93	144.9	40,541	22,339	11,055	23,045	33,036	41,029	49,022	57,015
Fourth Class										
Barnett twp. (342)	2.00	46.0	322	888	640	940	1,190	1,390	1,590	1,790
Beaver twp. (1057)	8.20	83.7	2,401	3,392	1,792	3,022	4,047	4,867	5,687	6,507
Bell twp. (848)	10.51	71.5	2,629	4,552	2,541	4,117	5,431	6,482	7,533	8,584
Big Run boro. (80)	11.13	30.6	1,194	5,136	3,965	5,635	7,026	8,139	9,252	10,365
Brockwayville boro. (862)	24.43	72.5	6,199	9,785	6,614	10,278	13,332	15,775	18,218	20,661
Brookville boro. (1536)	40.27	114.4	16,125	19,665	1,460	7,500	12,534	16,561	20,588	24,615
Clover twp. (1264)	4.00	95.3	1,334	1,540	826	1,426	1,926	2,326	2,726	3,126
Corsica boro. (140)*	8.53	34.8	1,040	4,654	2,196	3,476	4,542	5,395	6,248	7,101
Eldred twp. (215)	13.19	39.9	1,841	5,088	5,272	7,250	8,899	10,218	11,537	12,856
Falls Creek boro. (571)	13.75	57.3	2,758	4,955	5,006	7,068	8,787	10,162	11,537	12,912
Gaskill twp. (1020)	6.00	81.3	1,708	2,040	1,802	2,702	3,452	4,052	4,652	5,252
Heath twp. (911)	2.59	75.3	683	1,520	193	581	905	1,164	1,423	1,682
Henderson twp. (1106)	15.10	86.0	4,547	5,360	4,061	6,326	8,213	9,723	11,233	12,743
Knox twp. (153)	16.91	35.7	2,114	7,392	6,136	8,672	10,786	12,477	14,168	15,859
Oliver twp. (407)	9.29	49.5	1,610	3,360	3,623	5,017	6,178	7,107	8,036	8,965
McCalmont twp. (409)	15.52	49.5	2,692	7,177	4,487	6,815	8,755	10,307	11,859	13,411
Perry twp. (646)	14.36	61.4	3,087	7,038	3,158	5,312	7,107	8,543	9,979	11,415
Pine Creek twp. (940)	9.04	77.2	2,443	3,131	2,788	4,144	5,274	6,178	7,082	7,986
Polk twp. (376)	5.41	47.3	896	4,113	.....	807	1,483	2,024	2,565	3,106
Porter twp. (855)	5.00	72.0	1,260	2,184	1,181	1,931	2,556	3,056	3,556	4,056
Reynoldsville boro. (1673)	30.34	126.7	13,451	15,120	.....	4,045	7,837	10,871	13,905	16,939
Ringgold twp. (956)	8.00	78.0	2,184	2,740	2,476	3,676	4,676	5,476	6,276	7,076
Rose twp. (1100)	8.35	85.7	2,506	2,840	2,378	3,630	4,674	5,509	6,344	7,179
Snyder twp. (606)	16.96	59.0	3,504	6,815	5,369	7,913	10,033	11,729	13,425	15,121
Summerville boro. (264)	12.82	42.4	1,901	6,168	3,790	5,713	7,315	8,597	9,879	11,161
Sykesville boro. (641)	25.61	61.1	5,474	10,467	7,748	11,590	14,971	17,352	19,913	22,474
Timblin boro (503)	2.63	54.0	497	960	976	1,370	1,699	1,962	2,225	2,488
Union twp. (1523)*	4.00	113.5	1,589	5,262	.....	.....	.....	.....	.....	.....
Warsaw twp. (1506)	6.00	111.7	2,345	2,040	1,165	2,065	2,815	3,415	4,015	4,615
Washington twp. (315)	21.23	44.2	3,287	12,666	3,685	6,869	9,523	11,646	13,769	15,892
W. Warsaw ind. (877)	4.05	73.6	1,043	2,690	13	621	1,127	1,532	1,937	2,342
Winslow twp. (395)	24.18	48.4	4,099	11,992	6,276	9,903	12,925	15,343	17,761	20,179
Worthville boro. (777)	1.00	68.0	238	340	347	497	622	722	822	922
Young twp. (82)	14.84	30.9	1,603	8,300	3,824	6,050	7,905	9,389	10,873	12,357
Grand Total	495.17	$ 2,423.3	$ 141,145	$ 213,709	$ 106,843	$ 180,006	$ 241,581	$ 290,518	$ 339,635	$ 388,752

* Joint School.—Data probably need further refinement.

TABLE L1—Continued

SCHOOL DISTRICTS	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount Raised by Local Rate of 3.5 Mills on Full Value of Property	Present Total Aid	Added Aid Necessary to Equalize a Minimum Program of					
					$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11
JUNIATA COUNTY										
Fourth Class										
Beale twp. (833)	4.72	$ 70.6	$ 1,166	$ 2,944	$ 256	$ 964	$ 1,554	$ 2,026	$ 2,498	$ 2,970
Delaware twp. (617)*	7.00	59.9	1,467	3,000	2,008	3,058	3,933	4,633	5,333	6,033
Fayette twp. (701)	13.75	63.3	3,045	7,527	2,147	4,210	5,929	7,304	8,679	10,054
Fermaugh twp. (1227)	6.13	93.1	1,999	2,936	735	1,655	2,421	3,034	3,647	4,260
Greenwood twp. (93)	4.21	31.6	466	2,330	1,098	1,730	2,256	2,677	3,098	3,519
Lack twp. (334)	6.81	45.2	1,078	5,537	.....	706	1,557	2,238	2,919	3,600
Mifflin boro. (658)	7.66	61.9	1,659	3,324	2,103	3,252	4,210	4,976	5,742	6,508
Mifflintown boro. (662)	12.72	62.0	2,762	5,133	3,871	5,779	7,369	8,641	9,913	11,185
Milford twp. (1080)	7.00	84.7	2,076	3,200	1,199	2,249	3,124	3,824	4,524	5,224
Monroe twp. (203)	6.32	39.1	865	4,020	961	1,909	2,699	3,331	3,963	4,595
Port Royal boro. (28)	10.17	22.9	816	6,788	1,803	3,329	4,600	5,617	6,634	7,651
Spruce Hill twp. (655)	6.00	61.8	1,299	2,664	1,587	2,487	3,237	3,837	4,437	5,037
Susquehanna twp. (374)	4.00	47.3	662	2,310	728	1,328	1,828	2,228	2,628	3,028
Thompsontown jt. boro. (87)*	4.71	31.2	515	2,078	1,764	2,470	3,059	3,530	4,001	4,472
Turbett twp. (810)	5.00	69.4	1,215	2,184	1,226	1,976	2,601	3,101	3,601	4,101
Tuscarora twp. (309)	8.36	44.1	1,292	4,620	1,821	3,075	4,120	4,956	5,792	6,628
Walker twp. (1250)	9.20	94.2	3,035	4,878	597	1,977	3,127	4,047	4,967	5,887
Grand Total	123.76	$ 982.3	$ 25,417	$ 65,473	$ 23,904	$ 42,154	$ 57,624	$ 70,000	$ 82,376	$ 94,752
LACKAWANNA COUNTY										
Second Class										
Scranton city. (1790)	895.72	138.3	433,727	309,911	84,903	219,261	331,226	420,798	510,370	599,942
Third Class										
Archbald boro. (543)	73.63	55.8	14,382	41,066	12,660	23,704	32,908	40,271	47,634	54,997
Blakely boro. (921)	54.70	75.9	14,522	33,854	2,222	10,427	17,264	22,734	28,204	33,674
Carbondale city. (979)	144.39	79.6	40,250	77,190	16,121	37,779	55,828	70,267	84,706	99,145
Dickson city. (836)	79.25	70.8	19,642	23,338	30,326	42,214	52,120	60,045	67,970	75,895
Dunmore boro. (767)	177.70	67.5	41,976	45,994	76,403	103,058	125,270	143,040	160,810	178,580
Fell twp. (384)	61.85	47.8	10,343	32,600	14,268	23,546	31,277	37,462	43,647	49,832
Old Forge boro. (185)	113.15	37.5	14,851	58,467	31,346	48,318	62,462	73,777	85,092	96,407
Olyphant boro. (1551)	85.59	116.0	34,745	29,010	15,416	28,254	38,953	47,512	56,071	64,630
Taylor boro. (1880)	94.99	149.7	49,756	25,860	12,250	26,498	38,372	47,871	57,370	66,869
Throop boro. (1437)	71.21	107.3	26,751	22,750	16,368	27,050	35,951	43,072	50,193	57,314
Winton boro. (653)	60.10	61.7	12,982	30,720	11,891	20,906	28,418	34,428	40,438	46,448

Fourth Class										
Abington twp. (2176)	9.02	205.4	6,486	4,185	.....	.....	153	1,055	1,957	2,859
Benton twp. (1231)	7.29	93.3	2,380	2,959	1,404	2,498	3,409	4,138	4,867	5,596
Carbondale twp. (616)	14.25	59.8	2,982	6,635	3,564	5,702	7,483	8,908	10,333	11,758
Clarks Green boro. / Clarks Summit boro. (2376)*	25.01	288.1	25,221	11,250	.....	.....	.....	.....	.....	1,044
Clifton twp. (1360)	1.31	101.5	466	600	146	342	506	637	768	899
Covington twp. (331)	7.00	45.0	1,103	4,110	1,262	2,312	3,187	3,887	4,587	5,287
Dalton boro. (1045)	9.29	82.8	2,692	3,539	2,362	3,756	4,917	5,846	6,775	7,704
Elmhurst boro. (1156)	3.34	88.6	1,036	2,160	.....	395	812	1,146	1,480	1,814
Glenburn boro. (2431)	2.58	327.1	2,954	1,800	.....	.....	.....	.....	.....	.....
Gouldsboro boro. (366)	1.00	47.0	165	600	160	310	435	535	635	735
Greenfield twp. (686)	9.35	62.7	2,051	8,525	.....	.....	644	1,579	2,514	3,449
Jefferson twp. (273)	8.77	42.6	1,309	6,741	62	1,378	2,474	3,351	4,228	5,105
Jermyn boro. (1051)	25.96	83.2	7,560	12,060	4,393	8,287	11,532	14,128	16,724	19,320
Lackawanna twp. (73)	22.10	29.1	2,254	11,205	6,984	10,299	13,061	15,271	17,481	19,691
La Plume boro. (2264)	1.60	235.0	1,316	900	.....	.....	.....	.....	24	184
Lehigh twp. (1126)	1.53	86.9	466	795	154	384	575	728	881	1,034
Madison twp. (599)	5.00	58.6	1,026	2,184	1,415	2,165	2,790	3,290	3,790	4,290
Mayfield boro. (126)	35.22	33.8	4,165	15,552	12,862	18,145	22,547	26,069	29,591	33,113
Moosic boro. (768)	35.71	67.5	8,439	15,390	9,203	14,559	19,023	22,594	26,165	29,736
Moscow boro. (837)	9.61	70.8	2,380	4,023	2,486	3,928	5,129	6,090	7,051	8,012
Newton twp. (167)	12.84	36.3	1,631	9,469	777	2,703	4,308	5,592	6,876	8,160
N. Abington twp. (2347)	2.00	271.0	1,897	1,300	.....	.....	.....	.....	.....	.....
Ransom twp. (1175)	6.24	89.9	1,964	2,880	928	1,864	2,644	3,268	3,892	4,516
Roaring Brook twp. (2206)	2.08	213.0	1,551	1,283	.....	.....	.....	.....	78	286
Scott twp. (1059)	10.30	83.7	3,017	5,176	1,335	2,880	4,167	5,197	6,227	7,257
S. Abington twp. (2038)	9.20	174.1	5,607	4,494	.....	.....	939	1,859	2,779	3,699
Spring Brook twp. (532)	4.53	55.2	875	1,776	1,539	2,219	2,785	3,238	3,691	4,144
Vandling boro. (479)	13.82	53.0	2,566	7,830	2,388	4,461	6,188	7,570	8,952	10,334
W. Abington twp. (977)	2.00	79.5	557	816	477	777	1,027	1,227	1,427	1,627
Grand Total	2,210.23	$ 4,172.4	$ 810,043	$ 880,997	$ 378,075	$ 700,379	$ 970,784	$1,188,480	$1,406,278	$1,625,386
LANCASTER COUNTY										
Second Class										
Lancaster city. (2466)	298.02	387.6	404,296	100,318	.....	.....	.....	.....	.....	.....
Third Class										
Columbia boro. (2107)	67.70	187.6	44,443	20,318	.....	8,017	16,480	23,250	30,020	36,790
Fourth Class										
Adamstown boro. (1584)	3.31	118.1	1,369	1,920	.....	269	683	1,014	1,345	1,676
Akron boro. (746)	6.51	66.5	1,516	4,026	480	1,457	2,271	2,922	3,573	4,224
Bart twp. (1634)	7.40	122.6	3,175	3,450	220	1,330	2,255	2,995	3,735	4,475
Brecknock twp. (1333)	10.30	100.2	3,612	4,992	924	2,469	3,757	4,787	5,817	6,847
Caernarvon twp. (1646)	10.32	123.8	4,473	4,620	453	2,001	3,291	4,323	5,355	6,387
Christiana boro. (1678)	7.23	127.1	3,217	3,420	51	1,136	2,040	2,763	3,486	4,209
Clay twp. (1853)	10.38	145.6	5,289	3,760	553	2,110	3,408	4,446	5,484	6,522
Colerain twp. (2101)	10.26	186.2	6,685	4,328	.....	17	1,300	2,326	3,352	4,378

* Joint School.– Data probably need further refinement.

TABLE L1—Continued

SCHOOL DISTRICTS	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount Raised by Local Rate of 3.5 Mills on Full Value of Property	Present Total Aid	Added Aid Necessary to Equalize a Minimum Program of					
					$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11
LANCASTER COUNTY—Continued										
Fourth Class										
Conestoga twp. (1613)	9.34	121.4	3,969	3,620	1,051	2,452	3,620	4,554	5,488	6,422
Conoy twp. (1608)	12.93	121.0	5,478	5,670	812	2,752	4,368	5,661	6,954	8,247
Denver boro. (1468)	8.03	108.7	3,056	5,508	.....	68	1,072	1,875	2,678	3,481
Drumore twp. (896)	11.20	74.7	2,930	5,940	1,490	3,170	4,570	5,690	6,810	7,930
Earl twp (2164)	17.71	201.4	12,485	6,820	.....	.....	1,947	3,718	5,489	7,260
E. Cocalico twp. (1043)	16.66	82.5	4,813	11,613	.....	1,484	3,567	5,233	6,899	8,565
E. Doneg.al twp. (2086)	21.12	183.8	13,587	8,635	.....	482	3,122	5,234	7,346	9,458
E. Drumore twp. (1820)	9.38	141.7	4,652	3,545	480	1,887	3,060	3,998	4,936	5,874
E. Earl twp. (1989)	15.76	165.5	9,132	6,280	.....	1,530	3,500	5,076	6,652	8,228
E. Hempfield twp. (2058)	26.39	177.6	16,405	12,666	.....	.....	2,597	5,236	7,875	10,514
E. Lampeter twp. (2163)	18.63	201.3	13,125	6,370	.....	532	2,861	4,724	6,587	8,450
Eden twp. (1379)	4.00	103.0	1,442	1,540	718	1,318	1,818	2,218	2,618	3,018
Elizabeth twp. (1973)	5.29	164.1	3,038	2,240	.....	409	1,070	1,599	2,128	2,657
Elizabethtown boro. (2037)	29.77	173.9	18,123	9,945	.....	3,935	7,656	10,633	13,610	16,587
Ephrata boro. (1105)	31.97	85.9	9,615	13,973	5,984	10,780	14,776	17,973	21,170	24,367
Ephrata twp. (2285)	15.63	242.0	13,237	6,427	.....	.....	.....	655	2,218	3,781
Fulton twp. (1143)	11.47	87.8	3,525	5,636	1,449	3,170	4,604	5,751	6,898	8,045
Lancaster twp. (2543)	16.72	718.2	42,028	6,300	.....	.....	.....	.....	.....	.....
Leacock twp. (2397)	11.00	299.6	11,536	4,400	.....	.....	.....	.....	.....	564
Lincoln ind. (1704)	1.00	129.0	452	340	133	283	408	508	608	708
Lititz boro. (2064)	30.41	179.7	19,131	16,515	.....	.....	846	3,887	6,928	9,969
Little Britain twp. (1783)	8.32	137.7	4,011	3,710	.....	1,223	2,263	3,095	3,927	4,759
Manheim boro. (2261)	22.83	233.4	18,652	12,015	.....	.....	.....	.....	1,295	3,578
Manheim twp. (2391)	36.23	296.8	37,632	16,880	.....	.....	.....	.....	.....	.....
Manor twp. (1657)	47.51	124.8	20,745	17,935	5,267	12,394	18,333	23,084	27,835	32,586
Marietta boro. (811)	12.84	69.5	3,126	7,328	1,423	3,349	4,954	6,238	7,522	8,806
Martic twp. (1839)	11.23	144.4	5,677	4,100	611	2,296	3,700	4,823	5,946	7,069
Mt. Joy boro. (2255)	18.65	231.8	15,134	10,080	.....	.....	.....	.....	896	2,761
Mt. Joy twp. (2159)	14.67	200.2	10,280	6,245	.....	.....	1,079	2,546	4,013	5,480
Mountville boro. (1346)	5.13	100.8	1,810	2,250	685	1,455	2,096	2,609	3,122	3,635
New Holland boro. (1786)	13.09	138.0	6,321	7,245	.....	506	2,142	3,451	4,760	6,069
New Milltown ind. (2327)	1.00	260.0	910	400	.....	.....	.....	.....	90	190
Paradise twp. (1998)	16.51	166.6	9,625	6,850	.....	1,273	3,337	4,988	6,639	8,290
Penn twp. (2222)	14.08	218.1	10,749	5,356	.....	.....	791	2,199	3,607	5,015
Pequea twp. (2364)	7.16	280.3	7,025	2,680	.....	.....	.....	.....	319	1,035
Providence twp. (1712)	8.86	129.8	4,025	3,540	631	1,960	3,068	3,954	4,840	5,726
Quarryville boro. (1286)	10.87	96.9	3,686	5,310	1,059	2,690	4,049	5,136	6,223	7,310
Rapho twp. (2235)	18.98	222.7	14,795	7,708	.....	.....	273	2,171	4,069	5,967
Sadsbury twp. (1965)	7.00	162.7	3,987	2,700	.....	838	1,713	2,413	3,113	3,813

Salisbury twp. (1802)	25.90	139.4	12,635	11,639	.....	3,569	6,807	9,397	11,987	14,577
Strasburg boro. (2052)	6.53	176.9	4,043	3,105	.....	.....	688	1,341	1,994	2,647
Strasburg twp. (2158)	10.32	199.7	7,214	3,820	.....	60	1,350	2,382	3,414	4,446
Terre Hill boro. (1026)	6.51	81.9	1,866	4,266	.....	866	1,680	2,331	2,982	3,633
U. Leacock twp. (2365)	17.08	281.2	16,811	6,435	.....	.....	.....	.....	666	2,374
Warwick twp. (1516)	24.77	112.9	9,786	11,385	1,741	5,457	8,553	11,030	13,507	15,984
Washington boro. (1781)	1.60	137.5	770	1,000	.....	.....	150	310	470	630
W. Cocalico twp. (1738)	12.23	132.3	5,663	4,280	1,370	3,205	4,734	5,957	7,180	8,403
W. Donegal twp. (1913)	8.30	153.6	4,463	3,280	.....	1,180	2,218	3,048	3,878	4,708
W. Earl twp. (2044)	14.97	176.0	9,223	6,450	.....	420	2,291	3,788	5,285	6,782
W. Hempfield twp. (2084)	14.12	183.4	9,062	5,360	.....	757	2,522	3,934	5,346	6,758
W. Lampeter twp. (2300)	20.91	249.6	18,270	15,458	.....	.....	.....	.....	.....	.....
Grand Total	1,194.04	$ 10,567.0	$ 967,830	$ 493,945	$ 27,585	$ 96,556	$ 179,738	$ 253,274	$ 330,984	$ 412,664
LAWRENCE COUNTY										
Second Class										
New Castle city. (1893)	375.39	151.7	199,262	123,334	24,640	80,949	127,873	165,412	202,951	240,490
Third Class										
Ellwood city. (1976)	104.73	164.3	60,235	29,575	7,065	22,775	35,866	46,339	56,812	67,285
Fourth Class										
Bessemer boro. (1177)	21.82	90.1	6,881	12,879	424	3,697	6,425	8,607	10,789	12,971
Big Beaver twp. (1729)	8.34	131.3	3,833	3,380	502	1,753	2,796	3,630	4,464	5,298
Chewton ind. (201)	6.53	39.1	893	2,112	3,035	4,015	4,831	5,484	6,137	6,790
Edenburg ind. (588)	2.40	57.9	487	1,016	717	1,077	1,377	1,617	1,857	2,097
Enon Valley boro. (414)	4.69	49.7	816	2,700	822	1,526	2,112	2,581	3,050	3,519
Ewing Park ind. (2283)	3.63	241.0	3,062	1,283	.....	.....	11	374	737	1,100
Hickory twp. (1047)	18.59	82.9	5,394	9,054	2,748	5,537	7,861	9,720	11,579	13,438
Little Beaver twp. (2051)	4.91	176.8	3,038	2,445	.....	.....	409	900	1,391	1,882
Mahoning twp. (815)	26.23	69.8	6,405	10,152	7,706	11,641	14,920	17,543	20,166	22,789
Neshannock twp. (1466)	12.85	108.6	4,883	5,359	1,644	3,572	5,178	6,463	7,748	9,033
New Wilmington boro. (399)	13.63	48.9	2,331	5,643	4,634	6,679	8,383	9,746	11,109	12,472
N. Beaver twp. (1570)	20.24	117.1	8,295	11,108	.....	2,355	4,885	6,909	8,933	10,957
Perry twp. (702)	8.33	63.6	1,855	3,624	2,226	3,476	4,517	5,350	6,183	7,016
Plain Grove twp. (240)	10.21	41.3	1,477	6,765	1,202	2,734	4,010	5,031	6,052	7,073
Pulaski twp. (1919)	11.65	154.2	6,290	4,580	.....	1,654	3,110	4,275	5,440	6,605
Scott twp. (1125)	7.54	86.9	2,293	3,910	772	1,903	2,846	3,600	4,354	5,108
Shenango twp. (804)*	28.99	69.1	7,011	12,152	7,653	12,002	15,626	18,525	21,424	24,323
Slippery Rock twp. (489)	16.42	53.2	3,056	7,068	5,065	7,528	9,581	11,223	12,865	14,507
So. New Castle boro. (150)	7.64	35.3	945	3,420	2,702	3,848	4,803	5,567	6,331	7,095
Taylor twp. (1942)*	9.03	157.7	4,984	4,380	.....	343	1,472	2,375	3,278	4,181
Union twp. (1977)	28.79	164.3	16,552	14,168	.....	229	3,828	6,707	9,586	12,465
Volant boro. (148)	4.35	35.2	536	3,004	484	1,137	1,681	2,116	2,551	2,986
Wampum boro. (575)	8.97	57.5	1,806	4,725	1,766	3,112	4,233	5,130	6,027	6,924
Washington twp. (2085)	3.47	183.6	2,230	1,716	.....	.....	218	565	912	1,259
Wayne twp. (586)	22.58	57.9	4,575	8,400	7,912	11,299	14,122	16,380	18,638	20,896
Wilmington twp. (1972)	6.53	164.0	3,749	2,958	.....	313	1,129	1,782	2,435	3,088
Grand Total	798.48	$ 2,853.0	$ 363,174	$ 300,910	$ 83,719	$ 195,154	$ 294,103	$ 373,951	$ 453,799	$ 533,647

* Joint School.—Data probably need further refinement.

TABLE L1—Continued

SCHOOL DISTRICTS	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount Raised by Local Rate of 3.5 Mills on Full Value of Property	Present Total Aid	Added Aid Necessary to Equalize a Minimum Program of					
					$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11
LEBANON COUNTY										
Third Class										
Lebanon city. (2103)	148.91	$ 187.0	$ 97,468	$ 46,172	$	$ 16,438	$ 35,052	$ 49,943	$ 64,834	$ 79,725
Fourth Class										
Annville twp. (1530)	20.13	114.0	8,029	9,910	681	3,701	6,217	8,230	10,243	12,256
Bethel twp. (1457)	15.29	108.2	5,793	7,125	1,225	3,519	5,430	6,959	8,488	10,017
Cornwall twp. (2561)	10.17	1,355.4	48,244	7,025	.....	.....	.....	.....	.....	.....
E. Hanover twp. (1044)	11.00	82.6	3,182	4,920	2,073	3,723	5,098	6,198	7,298	8,398
Heidelberg twp. (1519)	16.75	113.1	6,629	10,128	.....	1,249	3,343	5,018	6,693	8,368
Jackson twp. (1946)	12.03	158.4	6,671	4,500	.....	1,761	3,265	4,468	5,671	6,874
Jonestown boro. (269)	9.03	42.6	1,348	4,086	2,919	4,274	5,403	6,306	7,209	8,112
Lebanon ind. (2171)	13.10	203.5	9,331	7,178	.....	.....	.....	521	1,831	3,141
Millcreek twp. (1937)	15.04	157.0	8,264	10,071	.....	.....	.....	1,217	2,721	4,225
Myerstown boro. (1714)	16.58	129.8	7,532	7,965	.....	2,327	4,400	6,058	7,716	9,374
N. Annville twp. (2035)	9.00	173.7	5,471	3,560	.....	644	1,769	2,669	3,569	4,469
N. Cornwall twp. (1710)	13.06	129.7	5,929	4,740	1,412	3,371	5,004	6,310	7,616	8,922
N. Lebanon twp. (1737)	17.88	132.1	8,267	6,690	1,582	4,264	6,499	8,287	10,075	11,863
N. Londonderry twp. (1873)	5.00	148.6	2,601	1,940	84	834	1,459	1,959	2,459	2,959
Palmyra boro. (1930)	30.11	156.1	16,450	15,530	.....	388	4,152	7,163	10,174	13,185
Richland boro. (1897)	6.17	152.0	3,283	2,970	.....	380	1,151	1,768	2,385	3,002
S. Annville twp. (2254)	6.00	230.0	4,830	2,280	.....	.....	90	690	1,290	1,890
S. Lebanon twp. (1857)	21.60	146.1	11,046	10,236	.....	1,938	4,638	6,798	8,958	11,118
S. Londonderry twp. (2135)	10.28	192.6	6,930	3,880	.....	241	1,526	2,554	3,582	4,610
Swatara twp. (952)	8.34	77.7	2,268	3,982	1,465	2,716	3,759	4,593	5,427	6,261
Union twp. (1101)	11.67	85.7	3,500	5,400	1,895	3,646	5,105	6,272	7,439	8,606
West Cornwall twp. (2240)	5.06	225.9	4,001	2,963	.....	.....	.....	.....	120	626
West Lebanon twp. (1664)	5.03	125.8	2,216	2,880	.....	311	940	1,443	1,946	2,449
Grand Total	437.23	$ 4,627.6	$ 279,283	$ 186,131	$ 13,336	$ 55,725	$ 104,300	$ 145,424	$ 187,744	$ 230,450
LEHIGH COUNTY										
Second Class										
Allentown city. (2216)	481.41	215.6	363,209	169,256	.....	.....	45,227	93,368	141,509	189,650
Third Class										
Whitehall twp. (1660)	86.99	125.3	38,143	22,668	19,655	32,704	43,578	52,277	60,976	69,675
Fourth Class										
Alburtis boro. (1049)	5.33	83.1	1,551	2,003	1,376	2,176	2,842	3,375	3,908	4,441
Catasauqua boro. (2009)	32.21	169.4	19,100	16,980	.....	.....	2,572	5,793	9,014	12,235

Coopersburg boro. (1315)	7.15	98.9	2,475	4,530	.....	681	1,575	2,290	3,005	3,720
Coplay boro. (2042)	15.70	175.0	9,615	8,462	.....	.....	763	2,333	3,903	5,473
Emaus boro. (1528)	39.96	113.9	15,936	16,560	4,467	10,461	15,456	19,452	23,448	27,444
Fountain Hill boro. (2333)	20.67	264.6	19,142	13,042	.....	.....	.....	.....	.....	.....
Grim's ind. (2346)	1.00	271.0	949	400	.....	.....	.....	.....	51	151
Hanover twp. (2150)	3.03	196.4	2,083	1,350	.....	.....	203	506	809	1,112
Heidelberg twp. (1876)	7.37	149.1	3,847	3,280	.....	796	1,717	2,454	3,191	3,928
Lower Macungie twp. (1706)	19.28	129.4	8,729	7,540	1,565	4,457	6,867	8,795	10,723	12,651
Lower Milford twp. (1092)	10.21	85.2	3,045	4,640	1,759	3,291	4,567	5,588	6,609	7,630
Lowhill twp. (906)	7.00	75.1	1,841	3,144	1,490	2,540	3,415	4,115	4,815	5,515
Lynn twp. (1320)	15.40	99.5	5,366	8,360	519	2,829	4,754	6,294	7,834	9,374
Macungie boro. (2013)	4.56	170.4	2,720	2,166	.....	16	586	1,042	1,498	1,954
N. Whitehall twp. (1755)	32.13	134.9	15,173	11,984	2,563	7,383	11,399	14,612	17,825	21,038
Salisbury twp. (2301)	29.98	249.9	26,222	12,539	.....	.....	.....	213	3,211	6,209
Slatington boro. (498)	35.18	53.6	6,594	22,515	3,433	8,710	13,108	16,626	20,144	23,662
So. Whitehall twp. (2097)	26.69	185.4	17,322	13,687	.....	.....	1,019	3,688	6,357	9,026
Upper Macungie twp. (2063)	15.93	180.4	10,056	9,202	.....	.....	.....	1,451	3,044	4,637
Upper Milford twp. (1687)	15.19	127.8	6,797	6,432	822	3,100	4,999	6,518	8,037	9,556
Upper Saucon twp. (1824)	17.03	142.0	8,467	7,800	.....	2,040	4,169	5,872	7,575	9,278
Washington twp. (1285)	17.25	96.9	5,849	8,416	1,691	4,279	6,435	8,160	9,885	11,610
Weisenberg twp. (925)	12.00	76.3	3,203	5,424	2,473	4,273	5,773	6,973	8,173	9,373
Grand Total	958.65	$ 3,669.1	$ 597,434	$ 382,380	$ 41,813	$ 89,736	$ 181,024	$ 271,795	$ 365,544	$ 459,342
LUZERNE COUNTY										
Second Class										
Hazleton city. (1769)	291.87	136.3	139,199	97,055	33,726	77,506	113,990	143,177	172,364	201,551
Wilkes-Barre city. (2311)	497.69	251.2	437,500	170,860	.....	.....	.....	38,637	88,406	138,175
Third Class										
Ashley boro. (2073)	47.72	181.6	30,335	16,232	.....	4,732	10,697	15,469	20,241	25,013
Duryea boro. (808)	75.96	69.2	18,396	51,560	307	11,701	21,196	28,792	36,388	43,984
Edwardsville boro. (1809)	71.90	139.8	35,189	20,380	10,939	21,724	30,711	37,901	45,091	52,281
Foster twp. (290)	56.91	43.4	8,638	26,418	17,586	26,122	51,236	56,927	62,618	68,309
Freeland boro. (175)	55.07	36.9	7,109	15,225	28,606	36,866	43,750	49,257	54,764	60,271
Hanover twp. (2534)	142.92	642.3	321,311	49,623	.....	.....	.....	.....	.....	.....
Hazle twp. (1871)	102.60	148.2	53,225	31,356	10,324	25,714	38,539	48,799	59,059	69,319
Jenkins twp. (1891)	48.98	151.4	25,949	18,767	591	7,938	14,060	18,958	23,856	28,754
Kingston boro. (2169)	243.35	203.3	173,187	52,461	.....	35,953	66,372	90,707	115,042	139,377
Larksville boro. (2389)	75.81	294.0	78,015	30,853	.....	.....	.....	.....	.....	4,847
Luzerne boro. (495)	43.59	53.6	8,173	21,720	10,428	16,966	22,415	26,774	31,133	35,492
Nanticoke boro. (1121)	186.38	86.7	56,574	108,222	7,606	35,563	58,860	77,498	96,136	114,774
Newport twp. (2479)	102.39	419.0	150,168	40,944	.....	.....	.....	.....	.....	.....
Parsons boro. (781)	51.10	68.1	12,173	28,840	6,255	13,920	20,307	25,417	30,527	35,637
Pittston city. (730)	147.14	65.7	33,859	84,348	17,898	39,969	58,361	73,075	87,789	102,503
Plains twp. (1722)	117.69	130.5	53,736	45,050	10,077	27,731	42,442	54,211	65,980	77,749
Plymouth boro. (470)	123.29	52.5	22,638	55,900	35,505	53,999	69,410	81,739	94,068	106,397
Swoyersville boro. (582)	60.43	57.7	12,194	28,857	14,847	23,911	72,516	78,559	84,602	90,645
West Hazleton boro. (435)	60.22	50.8	10,717	10,871	34,116	43,149	50,676	56,698	62,720	68,742
West Pittston boro. (1309)	67.30	98.4	23,184	17,010	22,059	32,154	40,566	47,296	54,026	60,756
Wilkes-Barre twp. (2313)	39.04	252.8	34,545	15,383	.....	.....	.....	824	4,728	8,632

* Joint School.—Data probably need further refinement.

TABLE L1—Continued

School Districts	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount Raised by Local Rate of 3.5 Mills on Full Value of Property	Present Total Aid	Added Aid Necessary to Equalize a Minimum Program of					
					$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11
LUZERNE COUNTY—Continued										
Fourth Class										
Avoca boro. (611)	25.67	$ 59.2	$ 5,320	$ 19,944	$	$ 2,331	$ 5,540	$ 8,107	$ 10,674	$ 13,241
Bear Creek twp. (1472)	2.53	109.1	966	1,271	103	483	799	1,052	1,305	1,558
Black Creek twp. (923)	17.44	76.1	4,645	8,785	2,702	5,318	7,498	9,242	10,986	12,730
Buck twp. (886)	1.00	74.0	259	480	186	336	461	561	661	761
Butler twp. (1257)	11.25	94.8	3,735	6,443	228	1,916	3,322	4,447	5,572	6,697
Conyngham boro. (1537)	2.55	114.5	1,022	1,113	224	606	925	1,180	1,435	1,690
Conyngham twp. (222)	22.93	40.2	3,224	11,924	6,062	9,502	12,368	14,661	16,954	19,247
Courtdale boro. (1361)	5.26	101.7	1,873	2,762	231	1,020	1,677	2,203	2,729	3,255
Dallas boro. (824)	7.13	70.1	1,750	2,318	2,527	3,597	4,488	5,201	5,914	6,627
Dallas twp. (1311)	9.51	98.4	3,276	6,413	.....	534	1,723	2,674	3,625	4,576
Denison twp. (172)	5.66	36.7	728	5,294	.....	63	770	1,336	1,902	2,468
Dorrance twp. (703)	6.12	63.7	1,365	2,843	1,453	2,371	3,136	3,748	4,360	4,972
Dupont boro. (380)	29.59	47.5	4,921	10,248	12,202	16,640	20,339	23,298	26,257	29,216
Exeter boro. (2215)	30.00	215.1	22,586	19,100	.....	.....	.....	.....	314	3,314
Exeter twp. (1674)	4.00	126.8	1,775	1,540	385	985	1,485	1,885	2,285	2,685
Fairmount twp. (576)	8.86	57.6	1,785	3,880	2,531	3,860	4,967	5,853	6,739	7,625
Fairview twp. (1300)	8.02	97.8	2,744	3,690	985	2,188	3,190	3,992	4,794	5,596
Forty-Fort boro. (2291)	43.39	244.7	37,160	25,740	.....	.....	.....	.....	.....	2,185
Franklin twp. (1142)	4.00	87.8	1,229	1,848	623	1,223	1,723	2,123	2,523	2,923
Hollenback twp. (347)	5.00	46.0	805	2,910	910	1,660	2,285	2,785	3,285	3,785
Hughestown boro. (2014)	18.46	170.5	11,015	9,023	.....	.....	2,114	3,960	5,806	7,652
Hemlock twp. (424)	7.00	50.3	1,232	3,216	2,027	3,077	3,952	4,652	5,352	6,052
Huntingdon twp. (311)	13.93	44.1	2,153	9,052	1,680	3,770	5,511	6,904	8,297	9,690
Jackson twp. (1481)	5.12	109.8	1,967	2,000	769	1,537	2,177	2,689	3,201	3,713
Jeddo boro. (2029)	2.07	172.5	1,250	1,350	.....	.....	.....	91	298	505
Kingston twp. (742)	27.98	66.4	6,500	19,521	.....	4,058	7,555	10,353	13,151	15,949
Laflin boro. (667)	5.27	62.0	1,145	3,044	686	1,476	2,135	2,662	3,189	3,716
Lake twp. (1835)	11.30	143.8	5,688	8,625	.....	.....	.....	377	1,507	2,637
Laurel Run boro. (1400)	6.37	104.2	2,324	2,835	733	1,689	2,485	3,122	3,759	4,396
Lehman twp. (1364)	14.28	101.9	5,093	7,228	888	3,030	4,815	6,243	7,671	9,099
Miners Mills boro. (598)	38.39	58.5	7,865	12,800	14,846	20,604	25,403	29,242	33,081	36,920
Nescopeck boro. (372)	15.96	47.2	2,636	7,128	4,999	7,393	9,388	10,984	12,580	14,176
Nescopeck twp. (1063)	4.00	83.8	1,173	1,920	607	1,207	1,707	2,107	2,507	2,907
New Columbus boro. (757)	1.00	67.0	235	480	210	360	485	585	685	785
Nuangola boro. (2511)	1.02	510.8	1,824	383	.....	.....	.....	.....	.....	.....
Pittston twp. (1721)	27.84	130.1	12,681	14,873	.....	2,374	5,854	8,638	11,422	14,206
Plymouth twp. (1851)	29.43	145.5	14,987	16,355	.....	295	3,974	6,917	9,860	12,803
Pringle boro. (688)	17.23	62.9	3,791	10,125	2,022	4,606	6,760	8,483	10,206	11,929
Ross twp. (173)	8.64	36.8	1,113	5,030	1,849	3,145	4,225	5,089	5,953	6,817

Salem twp. (949)	12.20	77.5	3,308	7,188	789	2,619	4,144	5,364	6,584	7,804
Shickshinny boro. (98)	23.64	31.8	2,629	14,243	4,995	8,546	11,496	13,860	16,224	18,588
Slocum twp. (528)	5.95	55.0	1,145	4,419	.....	832	1,576	2,171	2,766	3,361
Sugarloaf twp. (1560)	10.52	116.5	4,291	3,824	1,616	3,194	4,509	5,561	6,613	7,665
Sugar Notch boro. (2403)	22.29	304.1	23,727	11,100	.....	.....	.....	.....	.....	.....
Union twp. (358)	6.58	46.7	1,075	3,272	1,740	2,727	3,549	4,207	4,865	5,523
Warriors Run boro. (2269)	11.56	236.0	9,548	4,500	.....	.....	.....	980	2,136	3,292
West Wyoming boro. (1903)	16.43	152.6	8,775	7,638	.....	1,249	3,303	4,946	6,589	8,232
White Haven boro. (1600)	9.45	119.5	3,952	4,725	64	1,482	2,663	3,608	4,553	5,498
Wright twp. (1397)	5.48	104.0	1,995	2,423	651	1,473	2,158	2,706	3,254	3,802
Wyoming boro. (1293)	36.19	97.3	12,324	14,468	6,684	12,112	16,636	20,255	23,874	27,493
Yatesville boro. (1131)	7.09	87.2	2,163	2,453	1,942	3,006	3,892	4,601	5,310	6,019
Grand Total	3,381.93	$ 9,091.5	$ 2,006,786	$ 1,391,722	$ 342,019	$ 686,107	$1,045,266	$1,326,420	$1,623,145	$1,929,588
LYCOMING COUNTY										
Second Class										
Williamsport city (1999)	253.52	167.4	148,845	94,662	.....	29,027	60,717	86,069	111,421	136,773
Third Class										
Jersey shore boro. (959)	46.28	78.3	12,687	24,815	5,307	12,249	18,034	22,662	27,290	31,918
Fourth Class										
Anthony twp. (593)	5.00	58.2	1,019	2,112	1,494	2,244	2,869	3,369	3,869	4,369
Armstrong twp. (2535)	1.08	656.5	2,481	740	.....	.....	.....	.....	.....	.....
Bastress twp. (119)	2.61	33.3	305	408	1,701	2,093	2,419	2,680	2,941	3,202
Brady twp. (885)	3.00	74.0	777	1,440	558	1,008	1,383	1,683	1,983	2,283
Brown twp. (24)	3.09	22.0	238	2,393	227	691	1,077	1,386	1,695	2,004
Cascade twp. (346)	3.24	46.0	521	2,470	6	492	897	1,221	1,545	1,869
Clinton twp. (834)	8.93	70.7	2,209	3,888	2,163	3,503	4,619	5,512	6,405	7,298
Cogan House twp. (773)	6.00	67.8	1,424	2,936	1,190	2,090	2,840	3,440	4,040	4,640
Cummings twp. (348)	1.63	46.0	263	1,643	.....	.....	50	213	376	539
DuBoistown boro. (1006)	4.74	80.6	1,337	2,160	888	1,599	2,192	2,665	3,139	3,613
Eldred twp. (1160)	5.07	89.0	1,578	2,256	856	1,616	2,250	2,756	3,263	3,770
Fairfield twp. (1496)	4.04	110.6	1,565	1,420	752	1,358	1,863	2,267	2,671	3,075
Franklin twp. (1273)	6.00	96.2	2,020	2,664	866	1,766	2,516	3,116	3,716	4,316
Gamble twp. (569)	3.73	57.1	746	3,019	.....	245	711	1,084	1,457	1,830
Hepburn twp. (1356)	5.46	101.3	1,935	2,320	796	1,615	2,298	2,843	3,389	3,935
Hughesville boro. (1662)	13.57	125.6	5,964	6,552	36	2,072	3,762	5,119	6,476	7,833
Jackson twp. (958)	3.25	78.2	889	1,809	308	796	1,202	1,527	1,852	2,177
Jordan twp. (105)	6.27	32.5	714	3,794	1,292	2,233	3,017	3,643	4,270	4,897
Lewis twp. (1691)	4.80	128.1	2,153	2,293	.....	714	1,314	1,794	2,274	2,754
Limestone twp. (1415)	6.14	105.5	2,268	4,004	.....	329	1,097	1,710	2,324	2,938
Lycoming twp. (1029)	5.06	82.0	1,452	2,184	1,045	1,804	2,437	2,942	3,448	3,954
McHenry twp. (18)	3.00	20.7	217	1,800	758	1,208	1,583	1,883	2,183	2,483
McIntyre twp. (592)	6.71	58.1	1,365	5,571	.....	277	1,116	1,786	2,457	3,128
McNett twp. (7)	5.56	13.7	266	3,651	1,226	2,060	2,755	3,311	3,867	4,423
Mifflin twp. (314)	5.00	44.2	774	2,930	921	1,671	2,296	2,796	3,296	3,796
Mill Creek twp. (820)	3.00	70.0	735	1,296	744	1,194	1,569	1,869	2,169	2,469
Montgomery boro. (1345)	15.33	100.8	5,407	5,940	2,833	5,133	7,049	8,582	10,115	11,648

* Joint School.—Data probably need further refinement.

TABLE L1—Continued

SCHOOL DISTRICTS	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount Raised by Local Rate of 3.5 Mills on Full Value of Property	Present Total Aid	Added Aid Necessary to Equalize a Minimum Program of					
					$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11
LYCOMING COUNTY										
Fourth Class—Continued										
Montoursville boro. (1482)	19.24	$ 109.9	$ 7,403	$ 7,380	$ 3,014	$ 5,900	$ 8,305	$ 10,229	$ 12,153	$ 14,077
Moreland twp. (852)	6.08	71.9	1,529	2,867	1,228	2,140	2,900	3,508	4,116	4,724
Muncy boro. (876)	20.24	73.5	5,205	11,124	2,393	5,429	7,959	9,983	12,007	14,031
Muncy Creek twp. (1296)	7.55	97.6	2,580	3,220	1,184	2,317	3,261	4,015	4,770	5,525
Nippenose twp. (2208)	2.86	213.3	2,135	1,775	.....	.....	.....	.....	94	380
Old Lycoming twp. (1819)	6.33	141.7	3,139	2,220	496	1,446	2,237	2,870	3,503	4,136
Penn twp. (324)	7.27	44.6	1,134	4,160	1,431	2,522	3,431	4,157	4,884	5,611
Piatt twp. (1325)	4.00	99.8	1,397	1,848	455	1,055	1,555	1,955	2,355	2,755
Picture Rocks boro. (282)	7.58	42.9	1,137	8,278	.....	.....	.....	439	1,197	1,955
Pine twp. (1546)	4.70	115.3	1,897	3,824	.....	.....	.....	389	859	1,329
Plunketts Creek twp. (23)	3.32	22.0	255	1,730	1,086	1,584	1,999	2,331	2,663	2,995
Porter twp. (1702)	5.90	128.8	2,660	2,000	798	1,683	2,421	3,010	3,600	4,190
Salladasburg boro. (343)	1.00	46.0	161	480	284	434	559	659	759	859
Shrewsbury twp. (766)	3.19	67.4	753	1,735	463	942	1,341	1,659	1,978	2,297
S. Williamsport boro. (1716)	34.96	129.9	15,900	12,390	4,048	9,292	13,662	17,158	20,654	24,150
Susquehanna twp. (2186)	1.38	207.2	1,001	680	.....	.....	.....	113	251	389
Upper Fairfield twp. (1371)	5.00	102.6	1,796	2,256	573	1,323	1,948	2,448	2,948	3,448
Washington twp. (786)	5.19	68.2	1,239	2,848	714	1,493	2,142	2,661	3,180	3,699
Watson twp. (104)	2.00	32.5	227	1,020	603	903	1,153	1,353	1,553	1,753
Wolf twp. (1650)	6.00	124.0	2,604	2,736	210	1,110	1,860	2,460	3,060	3,660
Woodward twp. (972)	5.33	79.2	1,477	2,384	1,069	1,869	2,535	3,068	3,601	4,134
Loyalsock twp. (1922)	8.18	154.5	4,424	3,465	.....	905	1,928	2,745	3,563	4,381
Muncy twp. (1681)	6.05	127.4	2,698	2,220	678	1,586	2,342	2,947	3,552	4,157
Grand Total	614.46	$ 5,014.6	$ 264,905	$ 275,810	$ 46,694	$ 125,020	$ 199,470	$ 260,085	$ 321,231	$ 382,569
McKEAN COUNTY										
Third Class										
Bradford city (2325)	104.95	259.2	95,203	32,221	.....	.....	.....	9,011	19,506	30,001
Kane boro. (1180)	53.11	90.5	16,832	35,964	.....	4,297	10,936	16,247	21,558	26,869
Fourth Class										
Annin twp. (597)	5.31	58.4	1,085	3,752	75	872	1,536	2,067	2,598	3,129
Bradford twp. (2265)	14.90	235.4	12,274	6,231	.....	.....	.....	865	2,355	3,845
Ceres twp. (345)	7.84	46.0	1,264	5,510	478	1,654	2,634	3,418	4,202	4,986
Corydon twp. (1709)	4.52	129.6	2,051	2,009	121	799	1,364	1,816	2,268	2,720
Eldred boro. (59)	12.73	27.3	1,218	8,201	2,356	4,266	5,857	7,130	8,403	9,676
Eldred twp. (1956)	7.91	160.7	4,448	3,810	.....	245	1,234	2,025	2,816	3,607
Foster twp. (1774)	20.66	137.1	9,912	10,683	.....	1,615	4,198	6,264	8,330	10,396

Hamilton twp. (1656)	15.69	124.6	6,843	8,503	.....	1,520	3,481	5,050	6,619	8,188
Hamlin twp. (410)	12.78	49.6	2,219	8,975	628	2,545	4,143	5,421	6,699	7,977
Keating twp. (918)	19.62	75.7	5,198	8,660	4,291	7,234	9,687	11,649	13,611	15,573
Lafayette twp. (2337)	7.72	267.1	7,217	4,790	.....	.....	.....	.....	.....	.....
Lewis Run boro. (1120)	5.97	86.6	1,809	2,619	1,094	1,990	2,736	3,333	3,930	4,527
Liberty twp. (1526)	10.98	113.8	4,371	4,987	799	2,446	3,819	4,917	6,015	7,113
Mt. Jewett boro. (618)	14.63	59.9	3,066	7,047	3,420	5,615	7,444	8,907	10,370	11,833
Norwich twp. (193)	9.54	38.4	1,281	7,507	37	1,468	2,661	3,615	4,569	5,523
Otto twp. (2482)	9.66	421.6	14,357	4,315	.....	.....	.....	.....	.....	.....
Port Allegany boro. (561)	19.84	56.9	3,951	13,296	1,105	4,081	6,561	8,545	10,529	12,513
Sergeant twp. (1011)	7.04	81.0	1,995	3,262	1,255	2,311	3,191	3,895	4,599	5,303
Smethport boro. (1502)	15.46	111.4	6,027	7,560	714	3,033	4,966	6,512	8,058	9,604
Wetmore twp. (1498)	14.37	110.7	5,569	7,200	523	2,679	4,475	5,912	7,349	8,786
Grand Total	395.23	$ 2,744.5	$ 208,190	$ 197,102	$ 16,896	$ 48,670	$ 80,923	$ 116,599	$ 154,384	$ 192,169
MERCER COUNTY										
Third Class										
Farrell boro. (2033)	133.63	173.4	81,113	36,853	5,642	25,687	42,400	55,754	69,117	82,480
Greenville boro. (2091)	63.89	184.3	41,206	18,737	.....	8,739	16,725	23,114	29,503	35,892
Sharon city (2130)	172.23	191.9	115,668	55,218	.....	14,261	35,790	53,013	70,236	87,459
Fourth Class										
Clarksville boro. (295)	2.00	43.5	305	1,110	435	735	985	1,138	1,385	1,585
Coolspring twp. (1739)	4.00	132.3	1,852	1,480	368	968	1,468	1,868	2,268	2,668
Deer Creek twp. (1078)	3.43	84.5	1,015	1,676	482	997	1,426	1,769	2,118	2,455
Delaware twp. (1479)*	12.86	109.6	4,932	7,910	.....	983	2,591	3,877	5,163	6,449
E. Lackawannna twp. (1868)	4.55	147.9	2,356	1,835	18	701	1,270	1,725	2,180	2,635
Fairview twp. (2096)	4.00	185.3	2,594	1,540	.....	166	666	1,066	1,466	1,866
Findley twp. (947)	8.14	77.4	2,205	3,644	1,681	2,902	3,920	4,734	5,548	6,362
Fredonia boro. (235)*	9.20	41.1	1,323	7,514	.....	1,053	2,203	3,123	4,043	4,963
French Creek twp. (1821)	5.22	141.8	2,590	3,972	.....	.....	.....	224	746	1,268
Greene twp. (1886)	4.66	150.2	2,450	2,496	.....	64	647	1,113	1,579	2,045
Grove City boro. (1531)	55.82	114.0	22,278	28,665	691	9,064	16,042	21,624	27,206	32,788
Hempfield twp. (2438)	9.06	336.9	10,682	3,240	.....	.....	.....	.....	.....	.....
Hickory twp. (1860)	35.89	147.1	18,480	12,265	2,453	7,837	12,323	15,912	19,501	23,090
Jackson twp. (1146)	6.00	88.2	1,852	2,736	962	1,862	2,612	3,212	3,812	4,412
Jackson Center boro. (1012)	2.00	81.0	567	960	323	623	873	1,073	1,273	1,473
Jamestown boro. (863)	8.35	72.5	2,118	4,725	881	2,134	3,178	4,013	4,848	5,683
Jefferson twp. (964)	9.20	78.6	2,531	4,124	1,855	3,235	4,385	5,305	6,225	7,145
Lackawannock twp. (1307)	7.26	98.2	2,492	3,235	989	2,078	2,986	3,712	4,438	5,164
Lake twp. (1329)	5.13	100.0	1,796	2,520	429	1,199	1,840	2,353	2,866	3,379
Liberty twp. (1383)	5.00	103.2	1,806	1,880	939	1,689	2,314	2,814	3,314	3,814
Mercer boro. (1428)	20.10	106.5	7,494	12,420	.....	1,694	4,207	6,217	8,227	10,237
Mill Creek twp. (989)	5.34	79.8	1,491	2,442	1,007	1,808	2,476	3,010	3,544	4,078
New Lebanon boro. (1016)	1.00	81.0	284	510	131	281	406	506	606	706
New Vernon twp. (1087)	3.97	85.1	1,183	2,210	279	875	1,371	1,768	2,165	2,562
Otter Creek twp. (1543)	2.38	115.1	959	1,487	.....	113	411	649	887	1,125
Perry twp. (1503)	7.90	111.5	3,084	3,660	564	1,749	2,737	3,527	4,317	5,107
Pine twp. (600)	12.00	58.7	2,464	5,600	3,036	4,836	6,336	7,536	8,736	9,936

* Joint School.—Data probably need further refinement.

TABLE L1—Continued

SCHOOL DISTRICTS	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount Raised by Local Rate of 3.5 Mills on Full Value of Property	Present Total Aid	Added Aid Necessary to Equalize a Minimum Program of					
					$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11
MERCER COUNTY										
Fourth Class—Continued										
Pymatuning twp. (859)	9.88	$ 72.2	$ 2,496	$ 4,898	$ 1,745	$ 3,227	$ 4,462	$ 5,450	$ 6,438	$ 7,426
Salem twp. (1014)	4.21	81.0	1,194	2,120	580	1,212	1,738	2,159	2,580	3,001
Sandy Creek twp. (878)*	3.33	73.6	858	3,203	.....	.....	.....	268	601	934
Sandy Lake boro. (169)	10.04	36.4	1,278	6,300	1,709	3,215	4,470	5,474	6,478	7,482
Sandy Lake twp. (1789)	6.21	138.2	3,003	2,720	21	953	1,729	2,350	2,971	3,592
Sharpsville boro. (1793)	41.97	138.6	20,363	17,730	729	7,025	12,271	16,468	20,665	24,862
Sheakleyville boro. (3)*	4.28	7.7	116	1,478	2,365	3,007	3,542	3,970	4,398	4,826
Shenango twp. (1569)	10.41	117.1	4,267	3,420	1,942	3,504	4,805	5,846	6,887	7,928
S. Pymatuning twp. (1807)	9.32	139.8	4,561	3,763	297	1,695	2,860	3,792	4,724	5,656
Springfield twp. (1239)	14.38	93.7	4,715	7,424	1,163	3,320	5,118	6,556	7,994	9,432
Stoneboro boro. (864)	12.25	72.6	3,114	6,648	1,569	3,407	4,938	6,163	7,388	8,613
Sugar Grove twp. (1050)	4.35	83.2	1,267	2,432	325	978	1,522	1,957	2,392	2,827
W. Middlesex boro. (1344)	13.67	100.8	4,823	5,040	2,782	4,833	6,542	7,909	9,276	10,643
W. Salem twp. (874)	14.10	73.4	3,623	5,817	3,603	5,718	7,481	8,891	10,301	11,711
Wheatland boro. (1545)	11.53	115.2	4,648	4,050	1,967	3,697	5,138	6,291	7,444	8,597
Wilmington twp. (2184)	2.00	207.0	1,449	1,140	.....	.....	.....	11	211	411
Wolf Creek twp. (2010)	3.00	170.0	1,785	1,080	.....	360	735	1,035	1,335	1,635
Worth twp. (1164)	6.35	89.1	1,981	3,110	783	1,736	2,530	3,165	3,800	4,435
Grand Total	805.49	$ 5,330.2	$ 406,711	$ 319,037	$ 44,745	$ 146,220	$ 244,469	$ 323,504	$ 403,200	$ 482,837
MIFFLIN COUNTY										
Third Class										
Lewistown boro. (1061)	94.74	83.8	27,797	31,705	28,133	42,344	54,187	63,661	73,135	82,609
Fourth Class										
Armagh twp. (365)	21.26	47.0	3,497	12,355	3,814	7,003	9,661	11,786	13,912	16,038
Bratton twp. (510)	6.00	54.3	1,141	2,664	1,745	2,645	3,395	3,995	4,595	5,195
Brown twp. (1316)	13.08	98.9	4,529	8,667	.....	865	2,500	3,808	5,116	6,424
Burnham boro. (1085)	22.98	85.0	6,839	12,636	1,782	5,229	8,102	10,400	12,698	14,996
Decatur twp. (356)	8.58	46.6	1,400	4,530	2,007	3,294	4,367	5,224	6,082	6,940
Derry twp. (198)	32.91	38.8	4,470	22,920	3,052	7,989	12,103	15,393	18,684	21,975
Granville twp. (926)	23.13	76.4	6,188	10,188	5,019	8,489	11,380	13,693	16,006	18,319
McVeytown boro. (123)	6.15	33.7	725	4,332	632	1,555	2,324	2,938	3,553	4,168
Menno twp. (1302)	7.34	98.0	2,517	3,065	1,208	2,309	3,227	3,960	4,694	5,428
Newton Hamilton boro. (462)	2.00	52.0	364	960	526	826	1,076	1,276	1,476	1,676
Oliver twp. (1193)	7.35	91.3	2,349	3,736	714	1,817	2,736	3,470	4,205	4,940
Union twp. (1214)	16.26	92.7	5,275	8,337	1,429	3,868	5,901	7,526	9,152	10,778
Wayne twp. (182)	14.90	37.3	1,946	8,430	3,407	5,644	7,508	8,997	10,487	11,977
Grand Total	276.68	$ 935.8	$ 69,037	$ 134,525	$ 53,468	$ 93,877	$ 128,467	$ 156,127	$ 183,795	$ 211,463

MONROE COUNTY										
Third Class										
Stroudsburg boro. (2049)	42.98	176.4	26,530	15,048	.....	4,626	9,999	14,297	18,595	22,892
Fourth Class										
Barrett twp. (2065)	17.34	180.0	10,924	10,793	.....	.....	.....	825	2,559	4,293
Chestnuthill twp. (935)	11.57	76.7	3,105	7,810	.....	1,523	2,969	4,126	5,283	6,440
Coolbaugh twp. (2104)	8.90	187.0	5,824	4,253	.....	.....	603	1,493	2,383	3,273
Del. Water Gap boro. (2497)	2.40	469.2	3,941	1,283	.....	.....	.....	.....	.....	.....
E. Stroudsburg boro. (2123)	40.34	190.4	26,877	14,423	.....	2,066	7,109	11,143	15,176	19,210
Eldred twp. (387)	7.00	48.0	1,176	2,904	2,395	3,445	4,320	5,020	5,720	6,420
Hamilton twp. (1137)	13.16	87.5	4,032	6,374	1,767	3,741	5,386	6,702	8,018	9,334
Jackson twp. (1299)	4.37	97.7	1,495	2,252	295	951	1,497	1,934	2,371	2,808
Mid. Smithfield twp. (729)	7.14	65.5	1,638	3,464	1,503	2,574	3,467	4,181	4,895	5,608
Paradise twp. (2209)	4.13	213.3	3,084	1,965	.....	.....	.....	320	733	1,146
Pocono twp. (1981)	11.78	164.7	6,790	7,166	.....	.....	180	1,358	2,538	3,714
Polk twp. (178)	10.45	37.0	1,355	6,983	1,328	2,895	4,201	5,246	6,291	7,336
Price twp. (603)	2.21	58.8	455	1,750	.....	171	447	668	889	1,110
Ross twp. (363)	4.31	46.9	707	2,820	460	1,107	1,646	2,077	2,508	2,939
Smithfield twp. (1295)	9.01	97.4	3,073	4,821	440	1,792	2,918	3,819	4,720	5,621
Stroud twp. (1764)	9.40	135.7	4,466	4,080	149	1,559	2,734	3,674	4,614	5,554
Tobyhanna twp. (2088)	7.06	184.0	4,547	4,962	.....	.....	.....	.....	375	1,081
Tunkhannock twp. (1010)	2.09	80.9	592	1,440	.....	215	476	685	894	1,103
Grand Total	215.64	$ 2,597.1	$ 110,611	$ 104,591	$ 8,337	$ 26,665	$ 47,952	$ 67,568	$ 88,562	$ 109,882
MONTGOMERY COUNTY										
Second Class										
Norristown boro. (2418)	213.46	314.8	235,200	61,934	.....	.....	.....	.....	1,710	23,056
Third Class										
Abington twp. (2481)	106.73	421.8	157,567	43,876	.....	.....	.....	.....	.....	.....
Cheltenham twp. (2546)	92.88	747.9	243,124	42,998	.....	.....	.....	.....	.....	.....
Conshohocken twp. (2320)	47.92	257.3	43,155	15,168	.....	.....	.....	3,973	8,765	13,557
Lower Merion twp. (2555)	174.54	992.3	606,158	60,778	.....	.....	.....	.....	.....	.....
Pottstown boro. (2456)	117.58	377.5	155,348	38,764	.....	.....	.....	.....	.....	.....
Fourth Class										
Ambler boro. (2181)	36.72	206.7	26,565	20,500	.....	.....	.....	671	4,343	8,015
Bridgeport boro. (2231)	31.04	221.5	24,059	14,625	.....	.....	.....	1,668	4,772	7,876
Bryn Athyn boro.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Collegeville boro. (835)	13.03	70.7	3,224	7,467	1,362	3,317	4,946	6,249	7,552	8,855
Douglass twp. (1341)	10.17	100.5	3,577	4,712	1,118	2,644	3,915	4,932	5,949	6,966
E. Greenville boro. (1197)	15.22	91.8	4,890	8,532	657	2,940	4,843	6,365	7,887	9,409
E. Norriton twp. (2486)	6.28	441.4	9,702	3,097	.....	.....	.....	.....	.....	.....
Fagleysville ind. (1848)	1.00	145.0	508	400	17	167	292	392	492	592
Franconia twp. (2000)	9.00	167.5	5,275	3,360	.....	1,040	2,165	3,065	3,965	4,865
Green Lane boro. (1376)	2.40	102.9	865	765	590	950	1,250	1,490	1,730	1,970
Hatboro boro. (2229)	19.31	220.1	14,875	8,550	.....	.....	.....	1,678	3,609	5,540

* Joint School.—Data probably need further refinement.

TABLE L1—Continued

SCHOOL DISTRICTS	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount Raised by Local Rate of 3.5 Mills on Full Value of Property	Present Total Aid	Added Aid Necessary to Equalize a Minimum Program of					
					$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11
MONTGOMERY COUNTY										
Fourth Class—Continued										
Hatfield boro. } (1327)*	24.81	$ 99.8	$ 8,670	$ 14,425	$	$ 3,576	$ 6,677	$ 9,158	$ 11,639	$ 14,120
Hatfield twp. }										
Horsham twp. (2465)	7.44	386.8	10,073	5,000	.....	.....	.....	.....	.....	.....
Jenkintown boro. (2549)	19.64	845.6	58,128	15,575	.....	.....	.....	.....	.....	.....
Lansdale boro. (2028)	47.78	172.5	28,844	23,175	.....	.....	5,317	10,095	14,873	19,651
Limerick twp. (1069)	16.28	84.1	4,792	8,086	2,181	4,623	6,658	8,286	9,914	11,542
Line Lexington ind. (2308)	1.02	251.0	896	450	.....	.....	.....	.....	82	184
Lower Frederick twp. (1635)*	5.76	122.7	2,478	2,134	716	1,580	2,300	2,876	3,452	4,028
Lower Gwynedd twp. (2430)	9.67	326.4	11,046	5,327	.....	.....	.....	.....	.....	.....
Lower Moreland twp. (2192)	10.69	208.6	7,805	8,100	.....	.....	.....	.....	.....	130
Lower Pottsgrove twp. (1997)	6.52	166.4	3,798	2,280	.....	931	1,746	2,398	3,050	3,702
Lower Providence twp. (2201)	13.28	212.0	9,856	8,117	.....	.....	.....	.....	619	1,947
Lower Salford twp. (1935)	10.40	156.8	5,709	3,960	.....	1,511	2,811	3,851	4,891	5,931
Marlborough twp. (1433)	4.21	106.9	1,575	2,096	223	855	1,381	1,802	2,223	2,644
Montgomery twp. (1936)	5.36	156.9	2,944	3,410	.....	.....	78	614	1,150	1,686
Narberth boro. (2449)	18.15	364.6	23,163	13,800	.....	.....	.....	.....	.....	.....
New Hanover twp. (803)	9.00	69.1	2,177	3,300	2,848	4,198	5,323	6,223	7,123	8,023
North Wales boro. (2309)	16.55	251.0	14,532	8,123	.....	.....	.....	.....	515	2,170
Pennsburg boro. (1745)	11.19	133.2	5,215	5,720	.....	1,094	2,493	3,612	4,731	5,850
Perkiomen twp. (2436)*	2.49	333.7	2,909	1,148	.....	.....	.....	.....	.....	.....
Plymouth twp. (2205)	25.30	212.5	18,855	12,384	.....	.....	.....	1,653	4,183	6,713
Red Hill twp. (1580)	5.97	117.8	2,461	2,345	716	1,612	2,358	2,955	3,552	4,149
Rockledge boro. (2411)	6.85	311.2	7,462	4,000	.....	.....	.....	.....	.....	.....
Royersford boro. (2373)	21.15	286.4	21,200	11,255	.....	.....	.....	.....	.....	.....
Salford twp. (1272)	4.02	96.1	1,351	1,866	502	1,105	1,608	2,010	2,412	2,814
Schwenksville boro. (799)*	6.74	68.8	1,624	3,645	966	1,977	2,820	3,494	4,168	4,842
Skippack twp. (2025)	8.28	171.5	4,974	2,960	.....	967	2,002	2,830	3,658	4,486
Souderton boro. (1512)	26.96	112.1	10,581	12,467	1,890	5,934	9,304	12,000	14,696	17,392
Springfield twp. (2506)	23.84	493.0	41,132	15,650	.....	.....	.....	.....	.....	.....
Sumneytown ind. (1563)	2.70	116.7	1,103	1,620	.....	180	518	788	1,058	1,328
Swamp ind. (2258)	1.00	233.0	813	361	.....	.....	26	126	226	326
Towamensin twp. (1475)	8.36	109.3	3,199	3,065	1,469	2,723	3,768	4,604	5,440	6,276
Trappe boro. (2447)	1.93	358.0	2,419	900	.....	.....	.....	.....	.....	.....
Upper Dublin twp. (2454)	19.83	373.8	25,946	13,200	.....	.....	.....	.....	.....	.....
Upper Frederick twp. (1775)	4.30	137.2	2,065	2,285	.....	273	811	1,241	1,671	2,101
Upper Gwynedd twp. (2155)	9.63	198.9	6,703	4,000	.....	.....	853	1,816	2,779	3,742
Upper Hanover twp. (1590)	10.74	118.7	4,463	5,375	97	1,708	3,051	4,125	5,199	6,273
Upper Merion twp. (2134)	39.87	192.5	26,863	15,513	.....	484	5,468	9,455	13,442	17,429
Upper Moreland twp. (2451)	19.96	368.8	25,764	11,990	.....	.....	.....	.....	.....	.....

Upper Pottsgrove twp. (2045)	2.13	176.1	1,313	680	.....	297	563	776	989	1,202
Upper Providence twp. (1626)	16.37	122.2	7,000	7,555	587	3,043	5,089	6,726	8,363	10,000
Upper Salford twp. (1552)	5.00	116.2	2,034	1,820	771	1,521	2,146	2,646	3,146	3,646
W. Conshohocken boro. (1357)	13.16	101.4	4,669	6,075	1,429	3,403	5,048	6,364	7,680	8,996
W. Norriton twp. (2532)	10.36	637.6	23,121	4,743	.....	.....	.....	.....	.....	.....
W. Pottsgrove twp. (1655)	15.66	124.6	6,832	5,918	1,736	4,085	6,043	7,609	9,175	10,741
W. Telford boro. (1458)	7.49	108.3	2,839	3,285	804	1,928	2,864	3,613	4,362	5,111
Whitemarsh twp. (2232)	24.41	221.8	18,953	13,650	.....	.....	.....	.....	1,571	4,012
Whitpain twp. (2272)	11.12	237.1	9,226	5,537	.....	.....	.....	.....	805	1,917
Worcester twp. (1585)	13.63	118.4	5,649	5,562	1,397	3,442	5,146	6,509	7,872	9,235
Grand Total	1,504.28	$ 15,367.8	$ 2,029,316	$ 649,458	$ 22,076	$ 64,108	$ 111,681	$ 160,738	$ 221,483	$ 305,040
MONTOUR COUNTY										
Third Class										
Danville boro. (1405)	45.39	104.7	16,636	13,641	11,709	18,518	24,192	28,731	33,270	37,809
Fourth Class										
Anthony twp. (1692)	7.35	128.2	3,297	3,080	422	1,525	2,444	3,179	3,914	4,649
Cooper twp. (993)	2.00	80.0	560	800	490	790	1,040	1,240	1,440	1,640
Derry twp. (1436)	5.00	107.2	1,876	2,140	609	1,359	1,984	2,484	2,984	3,484
Liberty twp. (831)	6.60	70.5	1,628	2,820	1,657	2,647	3,472	4,132	4,792	5,452
Limestone twp. (1313)	5.02	98.6	1,733	2,158	753	1,506	2,134	2,636	3,138	3,640
Mahoning twp. (436)	5.85	50.8	1,040	2,816	1,555	2,433	3,164	3,749	4,334	4,919
Mayberry twp. (304)	2.00	44.0	308	888	654	954	1,204	1,404	1,604	1,804
Valley twp. (420)	5.77	50.1	1,012	3,149	1,176	2,042	2,763	3,340	3,917	4,494
Washingtonville boro. (938)	1.00	77.0	270	400	255	405	530	630	730	830
West Hemlock twp. (898)	2.27	74.9	595	1,256	249	590	874	1,101	1,328	1,555
Grand Total	88.25	$ 886.0	$ 28,955	$ 33,148	$ 19,529	$ 32,769	$ 43,801	$ 52,626	$ 61,451	$ 70,276
NORTHAMPTON COUNTY										
Second Class										
Bethlehem city. (2296)	367.54	247.4	318,220	134,139	.....	.....	.....	25,443	62,197	98,951
Easton city. (2366)	232.38	282.5	229,775	81,889	.....	.....	.....	.....	13,668	36,906
Third Class										
Bangor boro. (1987)	48.08	165.3	27,815	13,758	2,901	10,113	16,123	20,931	25,739	30,547
Northampton boro. (2204)	60.10	212.2	44,632	19,440	.....	536	8,049	14,059	20,069	26,079
Wilson boro. (2316)	53.65	254.2	47,733	14,968	.....	.....	1,679	7,044	12,409	17,774
Fourth Class										
Allen twp. (1474)	4.58	109.2	1,750	1,820	667	1,354	1,927	2,385	2,843	3,301
Bath boro. (1995)	7.70	166.0	4,473	3,600	.....	205	1,168	1,938	2,708	3,478
Bethlehem twp. (2066)	19.12	180.0	12,044	6,040	.....	2,470	4,860	6,772	8,684	10,596
Bushkill twp. (1088)	11.00	85.1	3,276	5,208	1,691	3,341	4,716	5,816	6,916	8,016
Chapman boro. (1453)	1.00	108.0	378	450	97	247	372	472	572	672
East Allen twp. (1978)	7.63	164.4	4,389	2,620	49	1,194	2,148	2,911	3,674	4,437
E. Bangor boro. (1782)	5.91	137.6	2,846	3,402	.....	105	844	1,435	2,026	2,617
Forks twp. (2224)	6.11	218.8	4,680	2,300	.....	.....	352	963	1,574	2,185

* Joint School.—Data probably need further refinement.

TABLE L1—Continued

School Districts	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount Raised by Local Rate of 3.5 Mills on Full Value of Property	Present Total Aid	Added Aid Necessary to Equalize a Minimum Program of					
					$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11
NORTHAMPTON COUNTY										
Fourth Class—Continued										
Freemansburg boro. (890)	12.92	$ 74.3	$ 3,360	$ 5,616	$ 2,975	$ 4,913	$ 6,528	$ 7,820	$ 9,112	$ 10,404
Glendon boro. (2379)	3.19	289.0	3,227	1,283	.....	.....	.....	.....	.....	275
Hanover twp. (2444)	3.03	352.5	3,738	1,400	.....	.....	.....	.....	.....	.....
Hellertown boro. (1829)	26.51	142.5	13,227	12,533	.....	2,738	6,052	8,703	11,354	14,005
Lehigh twp. (1103)	19.71	85.8	5,922	10,860	1,450	4,407	6,871	8,842	10,813	12,784
L. Mt. Bethel ind. (2455)	8.00	375.0	10,500	3,408	.....	.....	.....	.....	.....	.....
L. Mt. Bethel twp. (2124)	7.60	190.4	5,065	3,150	.....	.....	905	1,665	2,425	3,185
L. Nazareth twp. (2414)	7.91	311.5	8,624	2,500	.....	.....	.....	.....	.....	741
Moore twp. (1751)	15.00	133.9	7,028	5,664	1,183	3,433	5,308	6,808	8,308	9,808
Nazareth boro. (2129)	31.86	191.8	21,385	15,850	.....	.....	997	4,183	7,369	10,555
N. Catasauqua boro. (1772)	10.91	136.5	5,212	3,600	1,280	2,917	4,281	5,372	6,463	7,554
Palmer twp. (2527)	9.45	596.4	19,726	5,044	.....	.....	.....	.....	.....	.....
Pen Argyl boro. (1541)	31.41	114.8	12,621	15,600	833	5,545	9,471	12,612	15,753	18,894
Plainfield twp. (1579)	17.40	117.8	7,175	6,440	2,480	5,090	7,265	9,005	10,745	12,485
Portland boro. (660)	6.69	61.9	1,449	3,481	1,258	2,262	3,108	3,767	4,436	5,105
Rosito boro. (212)	14.25	39.8	1,985	4,239	6,957	9,095	10,876	12,301	13,726	15,151
Saucon twp. (1270)	21.59	5.9	7,245	7,220	5,506	8,745	11,444	13,603	15,762	17,921
Stockertown boro. (2116)	4.14	188.9	2,737	1,733	.....	.....	498	912	1,326	1,740
Tatamy boro. (2406)	2.75	308.0	2,965	1,283	.....	.....	.....	.....	.....	.....
U. Mt. Bethel twp. (1719)	16.52	130.0	7,515	7,872	.....	2,372	4,437	6,089	7,741	9,393
U. Nazareth twp. (2468)	6.40	389.1	8,715	2,280	.....	.....	.....	.....	.....	.....
Walnutport boro. (1107)	5.85	86.0	1,761	3,240	410	1,288	2,019	2,604	3,189	3,774
Washington twp. (1396)	13.00	104.0	4,732	5,616	1,677	3,627	5,252	6,552	7,852	9,152
West Easton boro. (1957)	8.88	160.7	4,995	4,734	.....	.....	927	1,815	2,703	3,591
Williams twp. (1759)	10.70	135.2	5,065	4,100	733	2,338	3,676	4,746	5,816	6,886
Wind Gap boro. (2143)	8.22	194.8	5,604	4,050	.....	.....	210	1,032	1,854	2,676
Grand Total	1,148.69	$ 7,337.2	$ 883,589	$ 432,430	$ 32,147	$ 78,335	$ 132,363	$ 208,600	$ 309,826	$ 421,638
NORTHUMBERLAND COUNTY										
Third Class										
Coal twp. (2078)	114.31	182.4	72,986	46,167	.....	3,730	18,019	29,450	40,881	52,312
Milton boro. (1470)	63.37	109.0	24,171	18,944	15,502	25,008	32,929	39,266	45,603	51,940
Mt. Carmel boro. (899)	93.33	75.0	24,500	23,361	38,469	52,469	64,135	73,468	82,801	92,134
Mt. Carmel twp. (2522)	49.02	553.7	95,001	20,734	.....	.....	.....	.....	.....	.....
Shamokin boro. (2043)	111.12	175.7	68,345	36,188	.....	14,921	28,811	39,923	51,035	62,147
Sunbury boro. (1601)	115.78	119.6	48,475	38,615	20,007	37,374	51,847	63,425	75,003	86,581

Fourth Class										
Dalmatia ind. (184)	5.83	37.4	763	4,658	.....	846	1,575	2,158	2,741	3,324
Delaware twp. (1609)	11.73	121.1	4,970	5,205	675	2,435	3,901	5,074	6,247	7,420
E. Cameron twp. (1943)	8.63	157.8	4,767	3,205	11	1,306	2,385	3,248	4,111	4,974
E. Chillisquaque twp. (1933)	5.72	82.2	1,645	3,732	.....	772	1,487	2,059	2,631	3,203
Gearhart twp. (2040)	2.70	174.8	1,652	1,218	.....	33	371	641	911	1,181
Herndon boro. (236)	7.52	41.1	1,082	3,560	2,314	3,442	4,382	5,134	5,886	6,638
Jackson twp. (762)*	6.00	67.3	1,414	2,592	1,544	2,444	3,194	3,794	4,394	4,994
Jordon twp. (676)	6.21	62.5	1,358	3,126	1,260	2,192	2,968	3,589	4,210	4,831
Kulpmont boro. (1939)	30.36	157.1	16,695	12,128	.....	3,814	7,609	10,645	13,681	16,717
Lewis twp. (1399)	9.53	104.2	3,476	4,856	483	1,913	3,104	4,057	5,010	5,963
Little Mahanoy twp. (2185)	2.00	207.0	1,449	800	.....	.....	151	351	551	751
Lower Augusta twp. (162)*	6.00	36.2	760	3,330	1,460	2,360	3,110	3,710	4,310	4,910
Lower Mahanoy twp. (425)	10.00	50.4	1,764	4,584	2,902	4,402	5,652	6,652	7,652	8,652
McEwensville boro. (426)	1.31	50.4	231	1,110	.....	67	231	362	493	624
Marion Heights boro. (118)	15.38	33.2	1,785	5,454	6,988	9,295	11,218	12,756	14,294	15,832
Northumberland boro. (796)	37.75	68.6	9,065	19,035	6,819	12,482	17,201	20,976	24,751	28,526
Paint twp. (841)	9.71	71.1	2,415	5,848	719	2,176	3,390	4,361	5,332	6,303
Ralpho twp. (187)	13.68	37.6	1,799	7,853	3,002	5,054	6,764	8,132	9,500	10,868
Riverside boro. (1603)	1.93	119.7	809	740	236	526	767	960	1,153	1,346
Rockefeller twp. (960)	8.00	78.4	2,195	3,624	1,581	2,781	3,781	4,581	5,381	6,181
Rush twp. (1161)	7.30	89.1	2,275	3,680	798	1,893	2,806	3,536	4,266	4,996
Shamokin twp. (1993)	8.35	165.9	4,848	3,320	.....	808	1,852	2,687	3,522	4,357
Snydertown boro. (2480)	1.00	420.0	1,470	400	.....	.....	.....	.....	.....	.....
Turbotville boro. (403)	5.50	49.2	949	7,193	.....	.....	.....	.....	.....	108
Turbut twp. (1888)	5.00	150.6	2,636	2,020	.....	719	1,344	1,844	2,344	2,844
U. Augusta twp. (817)	11.74	69.8	2,870	8,528	.....	1,223	2,691	3,865	5,039	6,213
U. Mahanoy twp. (552)	7.80	56.3	1,537	4,140	1,538	2,708	3,683	4,463	5,243	6,023
Washington twp. (1009)	5.00	80.8	1,414	2,112	1,099	1,849	2,474	2,974	3,474	3,974
Watsontown boro. (1072)	16.62	84.3	4,904	10,406	64	2,557	4,635	6,297	7,959	9,621
W. Cameron twp. (2034)	4.29	173.6	2,608	2,000	.....	4	540	969	1,398	1,827
W. Chillisquaque twp. (951)	8.61	77.7	2,342	5,472	150	1,442	2,518	3,379	4,240	5,101
Zerbe twp. (2420)	24.39	316.4	27,006	14,531	.....	.....	.....	.....	.....	.....
Grand Total	852.52	$ 4,707.2	$ 448,431	$ 344,469	$ 107,621	$ 205,045	$ 301,525	$ 378,786	$ 456,047	$ 533,416
PERRY COUNTY										
Fourth Class										
Blain boro. (151)	5.40	35.4	669	5,540	.....	.....	271	811	1,351	1,891
Bloomfield boro. (656)	7.52	61.8	1,628	3,564	1,764	2,892	3,832	4,584	5,336	6,088
Buffalo twp. (493)	5.29	53.5	991	3,522	380	1,174	1,835	2,364	2,893	3,422
Carroll twp. (523)	8.49	54.9	1,631	4,664	1,558	2,832	3,893	4,742	5,591	6,440
Centre twp. (681)	8.00	62.6	1,754	3,504	2,142	3,342	4,342	5,142	5,942	6,742
Duncannon boro. (838)	14.11	70.9	3,500	7,587	1,965	4,081	5,845	7,256	8,867	10,078
Greenwood twp. (1675)	5.43	126.9	2,412	2,480	131	945	1,624	2,167	2,710	3,253
Howe twp. (216)	3.00	40.0	420	1,710	645	1,095	1,470	1,770	2,070	2,370
Jackson twp. (1075)	5.33	84.4	1,575	2,880	475	1,275	1,941	2,474	3,007	3,540
Juniata twp. (325)	7.00	44.6	1,092	4,200	1,183	2,233	3,108	3,808	4,508	5,208

* Joint School.—Data probably need further refinement.

TABLE L1—Continued

SCHOOL DISTRICTS	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount Raised by Local Rate of 3.5 Mills on Full Value of Property	Present Total Aid	Added Aid Necessary to Equalize a Minimum Program of					
					$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11
PERRY COUNTY										
Fourth Class—Continued										
Landisburg boro. (10)*	6.40	$ 17.0	$ 382	$ 3,833	$ 1,705	$ 2,675	$ 3,465	$ 4,105	$ 4,745	$ 5,385
Liverpool boro. (643)	4.96	61.1	1,061	2,844	683	1,427	2,047	2,543	3,039	3,535
Liverpool twp. (930)	5.37	76.5	1,439	2,992	536	1,342	2,013	2,550	3,087	3,624
Madison twp. (812)	7.00	69.6	1,705	3,144	1,626	2,676	3,551	4,251	4,951	5,651
Marysville boro. (644)	16.79	61.2	3,598	7,047	4,886	7,404	9,503	11,182	12,861	14,540
Miller twp. (196)	3.00	38.7	406	1,800	569	1,019	1,394	1,694	1,994	2,294
Millerstown boro. (68)	8.69	28.3	861	4,927	2,250	3,554	4,640	5,509	6,378	7,247
New Buffalo boro. (191)	1.00	38.0	133	510	282	432	557	657	757	857
Newport boro. (1331)	22.37	100.0	7,830	12,353	509	3,865	6,661	8,898	11,135	13,372
N. E. Madison twp. (631)	5.43	60.4	1,148	2,744	1,131	1,945	2,624	3,158	3,701	4,244
Oliver twp.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Penn twp. (1348)	9.07	100.9	3,203	4,584	603	1,963	3,097	4,004	4,911	5,818
Rye twp. (527)	4.00	55.0	770	2,420	510	1,110	1,610	2,010	2,410	2,810
Saville twp. (373)	13.70	47.2	2,265	8,276	2,132	4,187	5,899	7,269	8,639	10,009
Spring twp. (1312)*	7.35	98.6	2,538	3,928	333	1,435	2,354	3,089	3,824	4,559
Toboyne twp. (430)	4.71	50.5	833	3,671	.....	559	1,148	1,619	2,090	2,561
Tuscarora twp. (217)	6.10	40.0	854	3,731	1,058	1,973	2,735	3,345	3,955	4,565
Tyrone twp. (379)*	16.67	47.4	2,765	10,183	2,472	4,972	7,056	8,723	10,390	12,057
Watts twp. (727)	2.34	65.4	536	1,467	162	513	805	1,039	1,273	1,507
Wheatfield twp. (907)	4.50	75.1	1,183	2,846	134	809	1,371	1,821	2,271	2,721
Grand Total	219.02	$ 1,765.9	$ 49,182	$ 122,951	$ 31,824	$ 63,729	$ 90,691	$ 112,584	$ 134,686	$ 156,388
PHILADELPHIA COUNTY										
First Class										
Philadelphia city. (2445)	9,155.97	355.9	11,404,799	2,571,930	.....	.....	.....	.....	.....	.....
Grand Total	9,155.97	$ 355.9	$ 11,404,799	$ 2,571,930	.....	.....	.....	.....	.....	.....
PIKE COUNTY										
Fourth Class										
Blooming Grove twp. (1486)	3.72	110.2	1,435	2,140	.....	424	889	1,261	1,633	2,005
Delaware twp. (2036)	3.94	173.9	2,398	2,795	.....	.....	.....	.....	323	717
Dingman twp. (1856)	3.06	146.1	1,565	2,424	.....	.....	.....	.....	295	601
Greene twp. (1432)*	8.86	106.8	3,311	6,572	.....	.....	749	1,635	2,521	3,407
Lackawaxen twp. (1173)	7.80	89.7	2,450	6,633	.....	.....	277	1,057	1,837	2,617
.....	7.03	128.0	3,150	5,034	.....	.....	252	955	1,658	2,361

Matamoras boro. (1297)	11.78	97.6	4,025	6,966	.....	1,673	3,146	4,324	5,502	6,680
Milford ind. (2243)	7.77	226.9	6,171	5,090	.....	.....	.....	.....	.....	394
Palmyra twp. (1921)	2.72	154.4	1,470	3,416	.....	.....	.....	.....	.....	.....
Porter twp. (2299)	1.13	249.6	987	436	.....	.....	.....	46	159	272
Shohola twp. (1892)	2.80	151.4	1,484	4,126	.....	.....	.....	.....	.....	.....
Westfall twp. (2212)	1.36	214.0	1,019	1,119	.....	.....	.....	.....	.....	.....
Grand Total	61.97	$ 1,848.6	$ 29,465	$ 46,751	$	$ 2,097	$ 5,313	$ 9,278	$ 13,928	$ 19,054
POTTER COUNTY										
Fourth Class										
Abbott twp. (125)	5.11	33.7	602	3,530	595	1,361	2,000	2,511	3,022	3,533
Allegheny twp. (194)	6.34	38.5	854	4,018	993	1,944	2,737	3,371	4,005	4,639
Austin boro. (292)	12.20	43.4	1,852	9,483	.....	1,780	3,305	4,525	5,745	6,965
Bingham twp. (1484)	6.37	110.2	2,457	3,126	309	1,265	2,061	2,698	3,335	3,972
Clara twp. (127)	2.10	33.8	249	1,295	399	714	9,765	1,187	1,397	1,607
Coudersport boro. (652)	23.60	61.6	5,089	16,115	626	4,166	7,116	9,476	11,836	14,196
Eulalia twp. (394)	3.44	48.3	581	3,347	.....	.....	200	544	888	1,232
Galeton boro. (267)	19.05	42.5	2,832	14,614	175	3,033	5,414	7,319	9,224	11,129
Genesee twp. (630)	8.72	60.4	1,845	6,002	219	1,527	2,617	3,489	4,361	5,233
Harrison twp. (954)	10.35	77.7	2,814	7,403	.....	909	2,203	3,238	4,273	5,308
Hebron twp. (164)	5.42	36.2	686	4,206	122	935	1,613	2,155	2,697	3,239
Hector twp. (33)	6.20	23.9	518	6,302	.....	.....	620	1,240	1,860	2,480
Homer twp. (360)	1.73	46.8	284	1,335	.....	241	457	630	803	976
Keating twp. (25)	3.44	22.1	266	2,020	896	1,412	1,842	2,186	2,530	2,874
Lewisville boro. (113)	7.81	32.9	900	8,377	.....	.....	95	876	1,657	2,438
Oswayo boro. (1454)	1.00	108.0	378	1,200	.....	.....	.....	.....	.....	.....
Oswayo twp. (506)	3.78	54.0	714	2,397	386	953	1,426	1,804	2,182	2,560
Pike twp. (355)	2.71	46.5	441	2,202	.....	270	609	880	1,151	1,422
Pleasant Valley twp. (128)	2.21	33.9	263	1,549	232	564	840	1,061	1,282	1,503
Portage twp. (318)	1.47	44.2	228	1,512	.....	.....	24	171	318	465
Roulette twp. (131)	10.35	34.0	1,232	8,868	.....	1,026	2,320	3,355	4,390	5,425
Sharon twp. (335)	8.00	45.3	1,267	4,440	1,693	2,893	3,893	4,693	5,493	6,293
Shinglehouse twp. (62)	13.46	27.9	1,313	10,361	777	2,796	4,479	5,825	7,171	8,517
Stewardson twp. (337)	1.71	45.6	273	1,926	.....	.....	.....	24	195	366
Summit twp. (15)	3.55	20.0	249	2,800	235	768	1,212	1,567	1,922	2,277
Sweden twp. (514)	4.18	54.3	795	3,656	.....	43	565	984	1,402	1,819
Sylvania twp. (64)	2.32	28.0	228	1,670	248	596	886	1,118	1,350	1,582
Ulysses twp. (1212)	4.72	92.6	1,530	3,936	.....	.....	198	670	1,142	1,614
West Branch twp. (412)	6.27	49.6	1,089	3,966	745	1,686	2,470	3,097	3,724	4,351
Wharton twp. (40)	3.27	25.1	287	2,229	509	1,000	1,409	1,736	2,063	2,390
Grand Total	190.88	$ 1,421.0	$ 32,116	$ 143,885	$ 9,159	$ 31,882	$ 62,376	$ 72,430	$ 91,418	$ 110,405
SCHUYLKILL COUNTY										
Third Class										
Ashland boro. (2326)	38.51	259.9	35,028	10,150	.....	.....	1,034	4,885	8,736	12,587
Cass twp. (1522)	49.79	113.5	19,782	20,290	5,984	13,453	19,677	24,656	29,635	34,614
Coaldale boro. (291)	58.34	43.4	8,862	28,002	17,101	25,852	33,145	38,979	44,813	50,647

* Joint School.—Data probably need further refinement.

TABLE L1—Continued

School Districts	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount Raised by Local Rate of 3.5 Mills on Full Value of Property	Present Total Aid	Added Aid Necessary to Equalize a Minimum Program of					
					$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11
SCHUYLKILL COUNTY										
Third Class—Continued										
Frackville boro. (1367)	61.52	$ 102.1	$ 21,994	$ 15,106	$ 19,806	$ 29,034	$ 36,724	$ 42,876	$ 49,028	$ 55,180
Mahanoy City boro. (2122)	96.18	190.3	64,071	28,467	.....	10,856	22,879	32,497	42,115	51,733
Mahanoy twp. (2525)	55.47	594.5	115,426	23,048	.....	.....	.....	.....	.....	.....
Minersville boro. (1756)	67.65	135.0	31,966	17,775	12,835	22,983	31,439	38,204	44,969	51,734
Pottsville city (2395)	134.10	297.9	139,822	36,285	.....	.....	.....	.....	11,633	25,043
St. Clair boro. (1401)	53.34	104.3	19,471	13,510	16,359	24,360	31,028	36,362	41,696	47,030
Schuylkill Haven boro. (1817)	40.82	140.9	20,136	11,693	5,930	12,053	17,156	21,238	25,320	29,402
Shenandoah boro. (1720)	145.55	130.1	66,283	36,540	31,811	53,644	71,838	86,393	100,948	115,503
Tamaqua boro. (2006)	96.64	168.8	57,078	21,913	10,401	24,897	36,977	46,641	56,305	65,969
W. Mahanoy twp. (2268)	48.21	235.8	39,792	18,489	.....	.....	.....	4,392	9,213	14,034
Fourth Class										
Auburn boro. (1054)	7.04	83.4	2,055	2,862	1,595	2,651	3,531	4,235	4,939	5,643
Barry twp. (1194)	9.53	91.4	3,049	3,320	2,446	3,876	5,067	6,020	6,973	7,926
Blythe twp. (2381)	27.99	289.7	28,382	19,075	.....	.....	.....	.....	.....	.....
Branch twp. (2459)	16.18	378.3	21,424	12,403	.....	.....	.....	.....	.....	.....
Butler twp. (2516)	24.02	531.1	44,650	18,128	.....	.....	.....	.....	.....	.....
Cressona boro. (889)	13.32	74.1	3,458	4,320	4,543	6,541	8,206	9,538	10,870	12,202
Delano twp. (1236)	12.21	93.6	4,001	4,590	2,703	4,535	6,061	7,282	8,503	9,724
E. Brunswick twp. (416)	9.03	49.8	1,575	4,304	2,474	3,829	4,958	5,861	6,764	7,667
E. Norwegian twp. (2270)	11.15	236.2	9,219	5,350	.....	.....	.....	.....	1,041	2,156
E. Union twp. (1513)	26.58	112.5	10,462	9,271	4,854	8,841	12,164	14,822	17,480	20,138
Eldred twp. (978)	9.28	79.5	2,583	4,176	1,825	3,217	4,377	5,305	6,233	7,161
Foster twp. (2388)	11.34	293.7	11,659	8,550	.....	.....	.....	.....	.....	.....
Frailey twp. (2560)	7.95	1,321.9	36,782	4,455	.....	.....	.....	.....	.....	.....
Gilberton boro. (776)	37.79	67.9	8,981	16,110	9,865	15,534	20,258	24,037	27,816	31,595
Girardville boro. (2424)	25.53	320.2	28,609	13,680	.....	.....	.....	.....	.....	.....
Gordon boro. (1135)	7.79	87.5	2,387	2,835	1,984	3,153	4,127	4,906	5,685	6,464
Hegins twp. (2385)	33.33	293.2	34,202	15,810	.....	.....	.....	.....	.....	.....
Hubley twp. (149)	11.86	35.2	1,460	8,417	1,094	2,873	4,356	5,542	6,728	7,914
Kline twp. (1461)	15.30	108.5	5,810	6,930	1,413	3,710	5,623	7,153	8,683	10,213
Landingville boro. (1247)	1.00	94.0	329	480	116	266	391	491	591	691
McAdoo boro. (141)	30.69	34.9	3,745	9,693	14,950	19,554	23,390	26,459	29,528	32,597
Mahantongo twp. (822)	6.03	70.0	1,477	2,736	1,365	2,270	3,024	3,627	4,230	4,833
Mechanicsville boro. (2304)	2.98	250.3	2,611	950	.....	.....	15	313	611	909
Middleport boro. (1132)	6.81	87.2	2,079	3,159	1,061	2,083	2,934	3,615	4,296	4,977
Mt. Carbon boro. (2448)	1.00	359.0	1,257	450	.....	.....	.....	.....	.....	.....
New Castle twp. (2350)	19.65	272.8	18,764	11,054	.....	.....	.....	.....	.....	.....
New Philadelphia boro. (1631)	13.58	122.5	5,824	5,198	1,540	3,577	5,275	6,633	7,991	9,349

New Ringgold boro. (1289)	1.00	97.0	340	480	105	255	380	480	580	680
N. Manheim twp. (1096)	9.00	85.4	2,692	4,176	1,457	2,807	3,932	4,832	5,732	6,632
N. Union twp. (1113)	9.70	86.3	2,930	5,226	817	2,272	3,485	4,455	5,425	6,395
Norwegian twp. (2556)	13.18	1,035.4	47,765	7,200	.....	.....	.....	.....	.....	.....
Orwigsburg boro. (962)	14.18	78.6	3,889	7,884	1,344	3,471	5,244	6,662	8,080	9,498
Palo Alto boro. (1235)	8.15	93.6	2,671	2,250	2,618	3,841	4,860	5,675	6,490	7,305
Pine Grove boro. (682)	17.26	62.6	3,784	8,289	3,893	6,482	8,640	10,366	12,092	13,818
E. Pine Grove twp. (535)	16.68	55.3	3,227	9,330	2,872	5,374	7,459	9,127	10,795	12,463
Port Carbon boro. (1349)	17.50	100.9	6,178	7,950	2,060	4,685	6,873	8,623	10,373	12,123
Port Clinton boro. (505)	1.89	54.0	357	960	431	715	951	1,140	1,329	1,518
Porter twp. (2152)	30.50	196.9	21,014	15,620	.....	.....	.....	3,016	6,066	9,116
Rahn twp. (2569)	2.72	2,586.8	24,626	1,932	.....	.....	.....	.....	.....	.....
Reilly twp. (2560)	11.62	1,402.3	57,033	12,725	.....	.....	.....	.....	.....	.....
Ringtown boro. (602)	8.23	58.8	1,694	4,266	1,653	2,888	3,917	4,740	5,563	6,386
Rush twp. (690)	10.54	63.0	2,324	4,248	3,178	4,759	6,077	7,131	8,185	9,239
Ryan twp. (1218)	5.00	92.8	1,624	2,000	1,001	1,751	2,376	2,876	3,376	3,876
Schuylkill twp. (2557)	19.07	504.7	33,684	10,055	.....	.....	.....	.....	.....	.....
S. Manheim twp. (601)	6.41	58.7	1,316	3,236	1,377	2,339	3,140	3,781	4,422	5,063
Tower City boro. (1008)	19.71	80.7	5,565	8,335	4,332	7,289	9,753	11,724	13,695	15,666
Tremont boro. (1953)	15.42	159.5	8,607	7,645	.....	325	2,253	3,795	5,337	6,879
Tremont twp. (2566)	7.63	1,577.6	42,130	4,800	.....	.....	.....	.....	.....	.....
Union twp. (2457)	8.10	377.7	10,707	3,200	.....	.....	.....	.....	.....	.....
Walker twp. (2551)	4.06	861.3	12,240	1,540	.....	.....	.....	.....	.....	.....
Washington twp. (298)	11.89	43.7	1,820	5,352	3,826	5,610	7,096	8,285	9,474	10,663
Wayne twp. (567)	11.41	57.1	2,279	5,486	2,789	4,501	5,927	7,068	8,209	9,350
W. Brunswick twp. (1098)	8.81	85.6	2,639	4,520	990	2,312	3,413	4,294	5,175	6,056
W. Penn twp. (258)	17.00	42.1	2,503	9,540	3,682	6,232	8,357	10,057	11,757	13,457
W. Pine Grove ind. (1495)	2.85	110.5	1,103	1,800	.....	161	517	802	1,087	1,372
Grand Total	1,654.59	$ 18,463.8	$ 1,243,286	$ 639,619	$ 212,480	$ 371,711	$ 510,304	$ 631,891	$ 766,615	$ 903,190
SNYDER COUNTY										
Fourth Class										
Adams twp. (1034)	4.37	82.2	1,257	2,692	93	749	1,295	1,732	2,169	2,606
Beaver twp. (1898)	2.00	152.1	1,064	680	106	406	656	856	1,056	1,256
Center twp. (884)	6.00	74.0	1,554	2,664	1,332	2,232	2,982	3,582	4,182	4,782
Beavertown boro. (1159)	4.10	89.0	1,277	2,070	446	1,061	1,574	1,984	2,394	2,804
Chapman twp. (566)	7.00	57.1	1,400	3,288	1,787	2,837	3,712	4,412	5,112	5,812
Franklin twp. (1369)	8.12	102.1	2,902	3,206	1,403	2,621	3,636	4,448	5,260	6,072
Freeburg boro. (135)	6.27	34.4	756	4,658	386	1,327	2,111	2,738	3,365	3,992
Jackson twp. (1830)	5.00	142.6	2,495	2,400	.....	480	1,105	1,605	2,105	2,605
Middleburg boro. (1237)	9.96	93.6	3,262	4,523	1,428	2,922	4,167	5,163	6,159	7,155
Middle Creek twp. (1404)	5.53	104.5	2,023	2,240	852	1,682	2,373	2,926	3,479	4,032
Monroe twp. (1784)	12.89	137.9	6,220	4,805	898	2,832	4,443	5,732	7,021	8,310
Penn twp. (1483)	8.00	109.9	3,076	3,220	1,104	2,304	3,304	4,104	4,904	5,704
Perry twp. (546)	9.53	55.9	1,866	4,032	2,917	4,347	5,538	6,491	7,444	8,397
Selinsgrove boro. (798)	22.41	68.7	5,393	10,598	4,738	8,100	10,901	13,142	15,383	17,624
Union twp. (813)	7.96	69.6	1,939	3,768	1,656	2,850	3,845	4,641	5,437	6,233
Spring twp. (1951)	8.35	159.2	4,652	3,916	.....	408	1,452	2,287	3,122	3,957

* Joint School.—Data probably need further refinement.

TABLE L1—Continued

SCHOOL DISTRICTS	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount Raised by Local Rate of 3.5 Mills on Full Value of Property	Present Total Aid	Added Aid Necessary to Equalize a Minimum Program of					
					$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11
SNYDER COUNTY										
Fourth Class—Continued										
Washington twp. (853)	6.27	$ 71.9	$ 1,578	$ 2,984	$ 1,238	$ 2,179	$ 2,963	$ 3,590	$ 4,217	$ 4,844
W. Beaver twp. (368)	11.89	47.1	1,960	4,591	4,447	6,231	7,717	8,906	10,095	11,284
W. Perry twp. (1723)	5.00	130.6	2,286	2,256	83	833	1,458	1,958	2,458	2,958
Grand Total	150.65	$ 1,782.4	$ 46,960	$ 68,591	$ 24,914	$ 46,401	$ 65,232	$ 80,297	$ 95,362	$ 110,427
SOMERSET COUNTY										
Third Class										
Conemaugh twp. (1984)	57.57	165.2	33,292	16,905	3,055	11,691	18,887	24,644	30,401	36,158
Jenner twp. (1074)	36.93	84.3	10,903	17,580	5,677	11,217	15,833	19,526	23,219	26,912
Somerset twp. (2141)	35.73	194.2	24,279	13,384	.....	747	5,213	8,786	12,359	15,932
Windber boro. (176)	99.73	36.9	12,866	46,926	32,458	47,418	59,884	69,857	79,830	89,803
Fourth Class										
Addison boro. (2334)	1.16	264.7	1,075	888	.....	.....	.....	.....	.....	.....
Addison twp. (1073)	10.90	84.3	3,216	5,120	1,747	3,382	4,744	5,834	6,924	8,014
Allegheny twp. (21)	8.33	21.6	630	5,211	1,864	3,114	4,155	4,988	5,821	6,654
Benson boro. (2433)	1.00	331.0	1,159	1,200	.....	.....	.....	.....	.....	.....
Berlin boro. (887)	15.92	74.0	4,123	8,532	2,071	4,459	6,449	8,041	9,633	11,225
Black twp. (765)	10.18	67.4	2,401	4,644	2,372	3,899	5,171	6,189	7,207	8,225
Boswell boro. (48)	18.48	26.2	1,694	13,061	2,339	5,111	7,421	9,269	11,117	12,965
Brothers Valley twp. (1841)	22.10	144.6	11,186	8,660	597	3,912	6,674	8,884	11,094	13,304
Cambria boro.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Casselman boro. (317)	1.20	44.2	185	1,110	.....	.....	145	265	385	505
Central City boro. (312)	17.91	44.2	2,772	6,534	7,261	9,947	12,186	13,977	15,768	17,559
Confluence boro. (299)	13.17	43.7	2,016	9,788	378	2,354	4,000	5,317	6,634	7,951
Elk Lick twp. (1000)	19.41	80.2	5,446	9,650	2,858	5,770	8,196	10,137	12,078	14,019
Fairhope twp. (109)	3.00	32.7	343	2,000	432	882	1,257	1,557	1,857	2,157
Garrett boro. (79)	9.24	30.5	987	5,685	1,875	3,261	4,416	5,340	6,264	7,188
Greenville twp. (675)	5.58	62.4	1,218	3,106	838	1,675	2,360	2,918	3,476	4,034
Hooversville boro. (1192)	10.65	91.3	3,402	3,708	2,741	4,339	5,670	6,735	7,800	8,865
Jefferson twp. (1425)	7.19	106.4	2,678	3,188	785	1,863	2,762	3,481	4,200	4,919
Jennerstown boro. (2046)	1.93	176.2	1,190	740	.....	145	386	579	772	965
Larimer twp. (415)	5.00	49.8	871	2,040	1,714	2,464	3,089	3,589	4,089	4,589
Lincoln twp. (1614)	18.37	121.4	7,809	5,000	4,183	6,939	9,235	11,072	12,909	14,746
Lower Turkeyfoot twp. (388)	10.00	48.0	1,680	4,712	2,858	4,358	5,608	6,608	7,608	8,608
Meyersdale boro. (840)	35.22	71.0	8,753	18,306	5,520	10,803	15,205	18,727	22,249	25,771
Middle Creek twp. (511)	5.27	54.3	1,001	2,384	1,490	2,280	2,939	3,466	3,993	4,520
Milford twp. (1612)	8.00	121.3	3,395	2,780	1,225	2,425	3,425	4,225	5,025	5,825

New Baltimore boro. (177)	1.00	37.0	130	600	195	345	470	570	670	770
New Centreville boro. (755)	1.00	67.0	234	480	211	361	486	586	686	786
Northampton twp. (485)	5.48	53.1	1,019	3,367	683	1,505	2,190	2,738	3,286	3,834
Ogle twp. (1511)	2.27	111.9	889	940	271	611	895	1,122	1,349	1,576
Paint boro. (793)	10.84	68.5	2,602	3,600	3,830	5,456	6,811	7,895	8,979	10,063
Paint twp. (1339)	24.62	100.5	8,663	8,200	5,911	9,604	12,681	15,143	17,605	20,067
Quemahoning twp. (1595)	24.84	119.1	10,353	9,320	3,304	7,030	10,135	12,619	15,103	17,587
Rockwood boro. (737)	14.31	66.2	3,315	6,908	3,014	5,160	6,949	8,380	9,811	11,242
Salisbury boro. (329)	10.70	44.9	1,680	5,812	2,406	4,011	5,348	6,418	7,488	8,558
Shade twp. (974)	52.30	79.3	14,521	17,963	15,894	23,846	30,276	35,506	40,736	45,966
Shanksville boro. (994)	2.00	80.0	560	960	330	630	880	1,080	1,280	1,480
Somerfield boro. (1133)	1.09	87.2	333	816	.....	23	159	268	377	486
Somerset boro. (1741)	43.17	132.7	20,055	17,978	1,899	8,375	13,771	18,088	22,405	26,722
Southampton twp. (517)	5.34	54.5	1,018	2,312	1,610	2,411	3,078	3,612	4,146	4,680
Stony Creek twp. (1557)	15.13	116.4	6,164	6,624	1,207	3,477	5,368	6,881	8,394	9,907
Stoyestown boro. (1771)	4.38	136.5	2,093	1,910	49	706	1,253	1,691	2,129	2,567
Summit twp. (1967)	17.99	162.9	10,255	7,220	.....	1,864	4,113	5,912	7,711	9,510
U. Turkeyfoot twp. (1449)	9.00	107.9	3,398	4,088	839	2,189	3,314	4,214	5,114	6,014
Ursina boro. (239)	1.89	41.3	273	1,200	275	559	795	984	1,173	1,362
Wellersburg boro. (761)	1.89	67.2	445	1,020	283	567	803	992	1,181	1,370
Grand Total	738.41	$ 4,406.1	$ 238,570	$ 324,160	$ 128,549	$ 233,185	$ 325,085	$ 398,710	$ 472,335	$ 545,960
SULLIVAN COUNTY										
Fourth Class										
Cherry twp. (81)	24.97	30.8	2,695	16,851	3,551	7,297	10,418	12,915	15,412	17,909
Colley twp. (34)	14.36	24.0	1,204	10,916	1,163	3,317	5,112	6,548	7,984	9,420
Davidson twp. (84)	10.47	30.9	1,134	7,060	1,491	3,062	4,371	5,418	6,465	7,512
Dushore boro. (677)	6.03	62.5	1,320	3,888	370	1,274	2,028	2,631	3,234	3,837
Eagesmere boro. (2074)	2.57	181.7	1,634	1,620	.....	.....	.....	87	344	601
Elkland twp. (47)	9.21	26.2	844	6,014	1,661	3,043	4,194	5,115	6,036	6,957
Forks twp. (839)	4.00	71.0	994	2,032	674	1,274	1,774	2,174	2,574	2,974
Forksville boro. (284)	1.00	43.0	150	510	265	415	540	640	740	840
Fox twp. (53)	6.56	26.8	616	5,565	.....	871	1,691	2,347	3,003	3,659
Hillsgrove twp. (36)	3.21	24.3	273	3,450	.....	.....	129	450	771	1,092
Laporte boro. (49)	2.47	26.3	228	1,988	69	440	749	996	1,243	1,490
Laporte twp. (694)	3.00	63.0	661	2,220	.....	344	719	1,019	1,319	1,619
Shrewsbury twp. (51)	3.21	27.7	312	2,255	402	884	1,285	1,606	1,927	2,248
Grand Total	91.06	$ 638.2	$ 12,065	$ 64,369	$ 9,646	$ 22,221	$ 33,010	$ 41,946	$ 51,052	$ 60,158
SUSQUEHANNA COUNTY										
Third Class										
Forest City boro. (134)	57.68	34.3	6,930	27,157	19,267	27,919	35,129	40,897	46,665	52,433
Fourth Class										
Apolacon twp. (1779)	1.31	137.4	630	1,434	.....	.....	.....	.....	.....	.....
Ararat twp. (417)	5.00	50.0	875	2,910	840	1,590	2,215	2,715	3,215	3,715
Auburn twp. (632)	12.51	60.5	2,650	8,169	753	2,630	4,194	5,445	6,696	7,947
Bridgewater twp. (946)	10.82	77.4	2,933	5,996	1,080	2,703	4,056	5,138	6,220	7,302

* Joint School.—Data probably need further refinement.

TABLE L1—Continued

SCHOOL DISTRICTS	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount Raised by Local Rate of 3.5 Mills on Full Value of Property	Present Total Aid	Added Aid Necessary to Equalize a Minimum Program of					
					$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11
SUSQUEHANNA COUNTY										
Fourth Class—Continued										
Brooklyn twp. (263)	11.50	$ 42.3	$ 1,705	$ 10,182	$	$ 476	$ 1,914	$ 3,064	$ 4,214	$ 5,364
Choconut twp. (624)	3.40	60.0	714	2,230	201	711	1,136	1,476	1,816	2,156
Clifford twp. (1443)	10.31	107.5	3,878	4,100	1,559	3,106	4,395	5,426	6,457	7,488
Dimock twp. (486)	10.75	53.1	1,999	11,988	.....	.....	.....	.....	1,063	2,138
Forest Lake twp. (480)	7.07	53.0	1,313	4,024	1,203	2,264	3,148	3,855	4,562	5,269
Franklin twp. (573)	5.27	57.5	1,061	2,624	1,190	1,980	2,639	3,166	3,693	4,220
Friendsville boro. (443)	1.00	51.0	179	600	146	296	421	521	621	721
Gibson twp. (917)	7.02	75.6	1,859	5,624	.....	64	942	1,644	2,346	3,048
Great Bend boro. (391)	5.71	48.2	963	2,564	1,755	2,612	3,326	3,898	4,468	5,039
Great Bend twp. (697)	5.90	63.2	1,306	3,806	346	1,231	1,969	2,559	3,149	3,739
Hallstead boro. (589)	10.63	57.9	2,156	5,643	2,034	3,629	4,958	6,021	7,084	8,147
Harford twp. (218)	14.21	40.0	1,992	16,443	.....	.....	.....	38	1,459	2,880
Harmony twp. (591)	4.26	58.0	865	3,473	.....	242	775	1,201	1,627	2,053
Herrick twp. (307)	8.50	44.0	1,309	6,124	430	1,705	2,768	3,618	4,468	5,318
Hopbottom boro. (174)	5.44	36.8	700	4,455	.....	693	1,373	1,917	2,461	3,005
Jackson twp. (806)	5.85	69.1	1,414	4,509	.....	366	1,097	1,682	2,267	2,852
Jessup twp. (508)	5.27	54.1	998	2,496	1,391	2,182	2,841	3,368	3,895	4,422
Lanes boro. (629)	4.42	60.4	935	2,862	292	955	1,508	1,950	2,392	2,834
Lathrop twp. (558)	5.42	56.6	1,075	2,888	1,051	1,864	2,542	3,084	3,626	4,168
Lenox twp. (785)	8.55	68.2	2,041	5,808	60	1,343	2,412	3,267	4,122	4,977
Liberty twp. (352)	7.48	46.5	1,218	3,416	2,285	3,407	4,342	5,090	5,838	6,586
Little Meadows boro. (801)	1.00	69.0	242	480	203	353	478	578	678	778
Lymanville ind. (663)	1.00	62.0	217	408	300	450	575	675	775	875
Middletown twp. (844)	3.66	71.3	914	2,433	39	588	1,046	1,412	1,778	2,144
Montrose boro. (794)	17.26	68.5	4,137	11,637	192	2,781	4,939	6,665	8,391	10,117
New Milford boro. (361)	7.52	46.8	1,232	5,333	391	1,519	2,459	3,211	3,963	4,715
New Milford twp. (915)	8.54	75.5	2,258	4,453	1,189	2,470	3,538	4,392	5,246	6,100
Oakland boro. (482)	7.67	53.1	1,425	3,488	2,182	3,333	4,292	5,059	5,826	6,593
Oakland twp. (619)	3.38	60.0	707	2,314	106	613	1,036	1,374	1,712	2,050
Rush twp. (516)	8.91	54.4	1,698	6,269	275	1,612	2,726	3,617	4,508	5,399
Silver Lake twp. (1509)	4.23	111.8	1,656	2,391	.....	500	1,029	1,452	1,875	2,298
Springville twp. (466)	10.21	52.1	1,862	8,022	.....	1,092	2,368	3,389	4,410	5,431
Susquehanna boro. (1139)	16.75	87.6	5,135	10,449	.....	2,422	4,516	6,191	7,866	9,541
Thompson boro. (155)	5.73	35.8	718	4,658	.....	784	1,500	2,073	2,646	3,219
Thompson twp. (2133)	1.45	192.4	977	2,101	.....	.....	.....	.....	.....	.....
Uniondale boro. (942)	3.16	77.2	854	1,662	407	881	1,276	1,592	1,908	2,224
Grand Total	335.75	$ 2,680.1	$ 67,730	$ 217,623	$ 41,167	$ 83,366	$ 121,878	$ 152,720	$ 186,006	$ 219,305

TIOGA COUNTY										
Fourth Class										
Bloss twp. (190)	6.75	37.8	893	6,779	.....	.....	428	1,103	1,778	2,453
Blossburg boro. (261)	14.98	42.3	2,216	10,733	908	3,155	5,028	6,525	8,024	9,522
Brookfield twp. (1638)	3.88	122.9	1,670	4,238	.....	.....	.....	.....	.....	.....
Charleston twp. (280)	19.43	42.8	2,909	11,026	4,038	6,953	9,382	11,325	13,268	15,211
Chatham twp. (534)	7.70	55.2	1,488	6,008	.....	782	1,745	2,515	3,285	4,055
Clymer twp. (726)	6.75	65.3	1,544	5,781	.....	.....	775	1,450	2,125	2,800
Covington twp. (1350)	4.68	100.9	1,652	4,746	.....	.....	.....	.....	154	622
Deerfield twp. (2138)	2.96	192.9	1,999	2,941	.....	.....	.....	.....	.....	.....
Delmar twp. (281)	20.43	42.8	3,063	12,978	2,857	5,922	8,476	10,519	12,562	14,605
Duncan twp. (152)	4.81	35.6	599	3,291	559	1,281	1,882	2,363	2,844	3,325
Elk twp. (749)	1.20	66.7	280	890	.....	120	270	390	510	630
Elkland boro. (1258)	16.30	94.9	5,411	8,748	919	3,364	5,401	7,031	8,661	10,291
Farmington twp. (471)	7.01	52.6	1,292	3,704	1,488	2,540	3,416	4,117	4,818	5,519
Gaines twp. (102)	5.73	32.3	648	4,675	.....	837	1,553	2,126	2,699	3,272
Hamilton twp. (254)	7.93	42.0	1,166	7,958	.....	.....	392	1,185	1,978	2,771
Jackson twp. (733)	13.39	65.8	3,084	8,996	306	2,315	3,989	5,328	6,667	8,006
Knoxville boro. (321)	9.96	44.4	1,547	4,725	2,941	4,435	5,680	6,676	7,672	8,668
Lawrence twp. (1417)	5.33	105.6	1,971	2,744	215	1,015	1,681	2,214	2,747	3,280
Lawrenceville boro. (72)	7.37	28.6	739	5,333	745	1,851	2,772	3,509	4,246	4,983
Liberty boro. (100)	3.85	32.2	434	2,355	772	1,350	1,831	2,216	2,601	2,986
Liberty twp. (937)	7.88	76.9	2,121	3,894	1,274	2,456	3,441	4,229	5,017	5,805
Mansfield boro. (499)	14.37	53.7	2,699	7,053	3,540	5,696	7,492	8,929	10,366	11,803
Middlebury twp. (775)	7.09	67.8	1,684	5,746	.....	192	1,078	1,787	2,496	3,205
Morris twp. (227)	8.02	40.5	1,138	6,786	.....	698	1,701	2,503	3,305	4,107
Nelson twp. (584)	3.92	57.7	791	2,484	351	939	1,429	1,821	2,213	2,605
Osceola twp. (1605)	2.92	120.2	1,229	1,264	208	646	1,011	1,303	1,595	1,887
Putnam twp. (22)	7.37	21.8	564	4,455	1,798	2,904	3,825	4,562	5,299	6,036
Richmond twp. (2207)	4.80	213.1	3,581	5,475	.....	.....	.....	.....	.....	.....
Roseville boro. (504)	1.00	54.0	189	480	256	406	531	631	731	831
Rutland twp. (1216)	5.48	92.7	1,778	5,464	.....	.....	.....	.....	430	978
Shippen twp. (165)	4.73	36.2	599	4,144	.....	342	933	1,406	1,879	2,352
Sullivan twp. (1452)	6.30	107.9	2,380	5,327	.....	.....	.....	483	1,113	1,743
Tioga boro. (32)*	9.71	23.9	812	6,885	1,285	2,742	3,956	4,927	5,898	6,869
Tioga twp. (2520)*	1.00	545.0	1,908	3,738	.....	.....	.....	.....	.....	.....
Union twp. (296)	11.91	43.6	1,816	6,119	3,082	4,869	6,358	7,549	8,740	9,931
Ward twp. (244)	2.24	41.5	326	1,705	41	377	657	881	1,105	1,329
Wellsboro boro. (1171)	29.64	89.4	9,272	19,224	.....	3,367	7,072	10,036	13,000	15,964
Westfield boro. (293)	13.95	43.4	2,121	11,243	.....	1,632	3,376	4,771	6,166	7,561
Westfield twp. (770)	7.33	67.7	1,736	3,264	1,780	2,880	3,796	4,529	5,262	5,995
Grand Total	320.10	$ 3,100.6	$ 71,349	$ 223,399	$ 29,363	$ 66,066	$ 101,357	$ 130,939	$ 161,254	$ 192,000
UNION COUNTY										
Fourth Class										
Buffalo twp. (2273)	8.78	237.2	7,291	3,240	.....	.....	5	883	1,761	2,639
E. Buffalo twp. (2001)	7.22	167.7	4,239	3,260	.....	263	1,166	1,888	2,610	3,332
Gregg twp. (832)	7.09	70.5	1,750	3,561	1,247	2,311	3,197	3,906	4,615	5,324
Hartleton boro. (1222)	1.00	93.0	326	400	199	349	474	574	674	774

* Joint School.—Data probably need further refinement.

TABLE L1—Continued

SCHOOL DISTRICTS	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount Raised by Local Rate of 3.5 Mills on Full Value of Property	Present Total Aid	Added Aid Necessary to Equalize a Minimum Program of					
					$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11
UNION COUNTY										
Fourth Class—Continued										
Hartley twp. (336)	10.68	$ 45.6	$ 1,705	$ 7,242	$ 932	$ 2,534	$ 3,869	$ 4,937	$ 6,005	$ 7,073
Kelley twp. (1469)	8.76	108.8	3,336	3,540	1,227	2,541	3,636	4,512	5,388	6,264
Lewis twp. (1117)	8.12	86.5	2,457	3,803	1,251	2,469	3,484	4,296	5,108	5,920
Lewisburg boro. (1730)	25.23	131.4	11,641	11,115	582	4,367	7,521	10,044	12,567	15,090
Limestone twp. (1606)	5.00	120.6	2,111	2,220	294	1,044	1,669	2,169	2,669	3,169
Mifflinburg boro. (933)	14.91	76.6	3,997	8,586	1,209	3,446	5,310	6,801	8,292	9,783
New Berlin boro. (1221)	2.30	93.0	750	1,296	82	427	715	945	1,175	1,405
Union twp. (1446)	4.00	107.8	1,509	1,480	711	1,311	1,811	2,211	2,611	3,011
Union ind. (1773)	1.00	137.0	480	400	45	195	320	420	520	620
W. Buffalo twp. (1199)	7.00	92.1	2,258	3,272	945	1,995	2,870	3,570	4,270	4,970
White Deer twp. (642)	12.73	61.1	2,723	5,400	3,652	5,562	7,153	8,426	9,699	10,972
Grand Total	123.82	$ 1,628.9	$ 46,573	$ 58,815	$ 12,376	$ 28,814	$ 43,200	$ 55,582	$ 67,964	$ 80,346
VENANGO COUNTY										
Third Class										
Franklin City (2298)	67.08	248.2	58,268	25,106	.....	.....	.....	3,830	10,538	17,246
Oil City (1863)	144.59	147.4	74,610	52,903	6,233	27,921	45,995	60,454	74,913	89,372
Fourth Class										
Allegheny twp. (1838)	2.12	144.3	1,071	1,253	.....	.....	220	432	644	856
Canal twp. (359)	7.37	46.7	1,204	4,344	1,269	2,375	3,296	4,033	4,770	5,507
Cherrytree twp. (1228)	9.60	93.2	3,133	4,360	1,387	2,827	4,027	4,987	5,947	6,907
Clinton twp. (1205)	8.65	92.3	2,793	4,095	1,113	2,411	3,492	4,357	5,222	6,087
Clintonville boro. (313)	7.13	44.2	1,113	3,105	2,377	3,447	4,338	5,051	5,764	6,477
Cooperstown boro. (78)	3.29	30.4	350	2,865	.....	322	733	1,062	1,391	1,720
Cornplanter twp. (1970)	15.94	163.6	9,125	7,280	.....	731	2,723	4,317	5,911	7,505
Cranberry twp. (1926)	23.85	155.3	12,968	14,050	.....	.....	1,602	3,987	6,372	8,757
Emlenton boro. (714)	11.27	64.6	2,548	5,427	2,450	4,140	5,549	6,676	7,803	8,930
Frenchcreek twp. (654)	5.45	61.8	1,180	2,256	1,605	2,428	3,104	3,649	4,194	4,739
Irwin twp. (1154)	11.87	88.6	3,682	5,081	2,217	3,997	5,481	6,668	7,855	9,042
Jackson twp. (1385)	5.00	103.4	1,810	2,540	275	1,025	1,650	2,150	2,650	3,150
Mineral twp. (1386)	3.58	103.4	1,295	2,145	.....	409	856	1,214	1,572	1,930
Oakland twp. (1005)	7.99	80.6	2,254	4,948	189	1,387	2,386	3,185	3,984	4,783
Oil Creek twp. (1661)	4.05	125.4	1,778	1,740	228	836	1,342	1,747	2,152	2,557
Pine Grove twp. (1279)	8.22	96.5	2,776	3,148	1,680	2,913	3,940	4,762	5,584	6,406
Pleasantville boro. (633)	8.58	60.7	1,824	4,968	1,145	2,432	3,504	4,362	5,220	6,078
Plum twp. (689)	7.35	62.9	1,617	5,228	.....	1,056	1,975	2,710	3,445	4,180

Polk boro. (696)	4.76	63.2	1,054	2,142	1,207	1,921	2,516	2,992	3,468	3,944
President twp. (1245)	3.15	94.0	1,036	1,753	125	597	991	1,306	1,621	1,936
Richland twp. (692)	6.57	63.0	1,449	3,940	688	1,674	2,495	3,152	3,809	4,466
Rockland twp. (340)	14.39	45.9	2,310	10,220	781	2,939	4,738	6,177	7,616	9,055
Rouseville boro. (1852)	6.16	145.5	3,136	3,555	.....	.....	701	1,317	1,933	2,549
Sandy Creek twp. (1319)	5.53	99.3	1,922	2,620	573	1,403	2,094	2,647	3,200	3,753
Scrubgrass twp. (783)	6.00	68.2	1,432	2,448	1,670	2,570	3,320	3,920	4,520	5,120
Sugarcreek ind. (780)	1.00	68.0	238	480	207	357	482	582	682	782
Sugarcreek twp. (1394)	38.45	103.8	13,976	15,410	6,180	11,948	16,754	20,599	24,444	28,289
Utica boro. (43)	3.87	25.6	347	2,865	368	948	1,432	1,819	2,206	2,593
Victory twp. (724)	2.29	65.1	522	1,280	316	660	946	1,175	1,404	1,633
Grand Total	455.15	$ 2,855.1	$ 212,821	$ 203,555	$ 34,283	$ 85,674	$ 132,682	$ 175,319	$ 220,834	$ 266,349
WARREN COUNTY										
Third Class										
Warren boro. (2168)	116.65	203.1	82,901	41,694	.....	804	15,385	27,050	38,715	50,380
Fourth Class										
Bear Lake boro. (1895)	1.27	152.0	676	960	.....	.....	.....	15	142	269
Brokenstraw twp. (1391)	8.86	103.7	3,217	5,074	.....	1,234	2,341	3,227	4,113	4,999
Cherry Grove twp. (2280)	1.44	238.9	1,204	800	.....	.....	.....	.....	12	156
Clarendon boro. (392)	8.80	48.3	1,488	3,159	3,493	4,813	5,913	6,793	7,673	8,553
Columbus twp. (539)	14.55	55.5	2,828	8,345	2,286	4,468	6,287	7,742	9,197	10,652
Conewango twp. (1153)	14.15	88.6	4,386	7,832	871	2,993	4,762	6,177	7,592	9,007
Corydon twp. (224)	3.47	40.3	490	2,498	222	742	1,176	1,523	1,870	2,217
Deerfield twp. (39)	6.91	24.9	602	4,620	1,170	2,206	3,070	3,761	4,452	5,143
Eldred twp. (1867)	4.93	147.7	2,548	2,888	.....	.....	480	973	1,466	1,959
Elk twp. (1091)	4.63	85.1	1,379	3,336	.....	262	841	1,304	1,767	2,230
Farmington twp. (478)	11.49	53.0	2,132	7,503	993	2,717	4,153	5,302	6,451	7,600
Freehold twp. (402)	11.98	49.0	2,055	8,578	449	2,246	3,743	4,941	6,139	7,337
Glade twp. (904)	7.23	75.0	1,897	3,535	1,256	2,340	3,244	3,967	4,690	5,413
Grand Valley boro. (581)	2.13	57.7	431	960	579	899	1,165	1,378	1,591	1,804
Kinzua twp. (117)	7.16	33.1	830	4,023	1,770	2,844	3,739	4,455	5,171	5,887
Limestone twp. (883)	3.60	73.9	931	3,328	.....	.....	61	421	781	1,141
Mead twp. (1028)	10.18	82.0	2,923	4,098	2,396	3,923	5,195	6,213	7,231	8,249
Pine Grove twp. (668)	15.53	62.1	3,378	9,265	1,722	4,052	5,993	7,546	9,099	10,652
Pittsfield twp. (741)	10.54	66.4	2,450	5,360	1,940	3,521	4,838	5,892	6,946	8,000
Pleasant twp. (774)	5.43	67.8	1,288	2,824	911	1,725	2,404	2,947	3,490	4,033
Sheffield twp. (879)	32.21	73.6	8,295	21,679	.....	4,652	8,678	11,899	15,120	18,341
South West twp. (272)	8.00	42.6	1,194	4,440	1,766	2,966	3,966	4,766	5,566	6,366
Spring Creek twp. (456)	9.33	51.6	1,684	6,574	372	1,772	2,938	3,871	4,804	5,737
Sugar Grove boro. (111)	6.62	32.8	760	4,556	808	1,801	2,628	3,290	3,952	4,614
Sugar Grove twp. (522)	10.72	54.9	2,062	6,641	1,213	2,821	4,161	5,233	6,305	7,377
Tidioute boro. (610)	11.26	59.2	2,335	8,694	.....	1,076	2,483	3,609	4,735	5,861
Triumph twp. (574)	6.35	57.5	1,278	3,232	1,364	2,316	3,110	3,746	4,382	5,018
Watson twp. (180)	3.69	37.1	480	2,507	426	980	1,441	1,810	2,179	2,548
Youngsville boro. (547)	19.23	55.9	3,763	9,936	4,089	6,673	9,377	11,300	13,223	15,146
Grand Total	378.34	$ 2,273.3	$ 141,885	$ 198,939	$ 30,096	$ 66,846	$ 113,572	$ 151,151	$ 188,854	$ 226,689

* Joint School.—Data probably need further refinement.

TABLE L1—Continued

SCHOOL DISTRICTS	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount Raised by Local Rate of 3.5 Mills on Full Value of Property	Present Total Aid	Added Aid Necessary to Equalize a Minimum Program of					
					$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11
WASHINGTON COUNTY										
Third Class										
Canonsburg boro. (1813)	109.03	$ 140.4	$ 53,564	$ 28,361	$ 18,928	$ 35,283	$ 48,912	$ 59,815	$ 70,718	$ 81,621
Cecil twp. (1573)	56.28	117.5	23,145	17,004	11,910	20,352	27,387	33,015	38,643	44,271
Charleroi boro. (1094)	111.44	85.3	33,268	31,974	37,840	54,556	68,486	79,630	90,774	101,918
Chartiers twp. (1945)	36.19	158.2	20,034	9,699	3,743	9,172	13,696	17,315	20,934	24,553
Donora boro. (2080)	130.19	182.7	83,234	41,408	.....	15,312	31,586	44,605	57,624	70,643
E. Pike Run twp. (1865)	55.30	147.4	28,525	15,750	6,878	15,173	22,086	27,616	33,146	38,676
Monongahela city. (1800)	88.33	139.1	43,012	27,239	11,454	24,704	35,745	44,578	53,411	62,244
Smith twp. (1076)*	74.55	84.4	22,022	47,781	.....	10,338	19,657	27,112	34,567	42,022
Washington boro. (2214)	163.57	214.5	122,791	51,121	.....	1,926	22,372	38,729	55,086	71,443
Fourth Class										
Allen twp. (2382)	6.35	290.7	6,461	3,150	.....	.....	.....	.....	.....	.....
Amwell twp. (2498)*	15.31	470.9	25,232	5,860	.....	.....	.....	.....	.....	.....
Beallsville boro. (1931)	6.06	156.4	3,318	2,895	.....	302	1,060	1,666	2,272	2,878
Bentleyville boro. (919)	34.64	75.7	9,174	16,836	6,032	11,228	15,558	19,022	22,486	25,950
Blaine twp. (1567)	7.37	117.0	3,017	3,433	367	1,473	2,394	3,131	3,868	4,605
Buffalo twp. (2374)	5.00	287.2	5,026	1,860	.....	.....	.....	.....	114	614
Burgettstown boro. (1083)†	26.22	84.9	7,788	5,130	11,336	15,269	18,547	21,169	23,791	26,413
California boro. (1554)	26.57	116.3	10,812	11,250	2,515	6,501	9,822	12,479	15,136	17,793
Canton twp. (2081)*	33.66	182.9	21,546	9,040	550	5,599	9,807	13,173	16,539	19,905
Carroll twp. (1430)	26.98	106.8	10,087	10,080	4,790	8,837	12,210	14,908	17,606	20,304
Centerville boro. (1507)	52.44	111.8	20,528	23,535	4,444	12,310	18,865	24,109	29,353	34,597
Claysville boro. (666)	13.16	62.0	2,856	7,185	2,132	4,106	5,751	7,067	8,383	9,699
Coal Centre boro. (130)	7.94	34.0	945	2,700	3,700	4,891	5,884	6,678	7,472	8,266
Cokeburg boro. (200)	7.71	39.0	1,054	5,625	453	1,610	2,574	3,345	4,116	4,887
Cross Creek twp. (1825)	22.51	142.1	11,197	8,700	925	4,302	7,116	9,367	11,618	13,869
Cross Roads ind. (2478)	1.00	418.0	1,463	400	.....	.....	.....	.....	.....	.....
Deemston boro. (2542)	4.00	710.5	9,947	1,540	.....	.....	.....	.....	.....	.....
Donegal twp. (2513)	8.53	514.9	15,372	3,440	.....	.....	.....	.....	.....	.....
Dunlevy boro. (1282)	3.03	96.7	1,026	1,620	157	612	991	1,294	1,597	1,900
E. Bethlehem twp. (754)	47.46	67.0	11,130	20,682	12,089	19,208	25,141	29,887	34,633	39,379
E. Findley twp. (2332)	9.00	263.2	8,292	3,120	.....	.....	.....	288	1,188	2,088
E. Washington boro. (2260)	14.62	233.4	11,942	9,248	.....	.....	.....	.....	.....	740
Elco boro. (303)	4.84	44.0	746	1,920	1,811	2,537	3,142	3,626	4,110	4,594
Ellsworth boro. (259)	16.60	42.2	2,454	16,861	.....	.....	605	2,265	3,925	5,585
Fallowfield twp. (2401)	30.50	302.8	32,323	12,469	.....	.....	.....	.....	.....	958
Finleyville boro. (1501)	5.44	111.4	2,121	1,733	1,178	1,994	2,674	3,218	3,762	4,306
Hanover twp. (2328)	10.67	260.3	9,720	3,920	.....	.....	.....	231	1,298	2,365
Hopewell twp. (2398)	7.22	301.0	7,606	4,039	.....	.....	.....	.....	.....	.....

Houston boro. (1267)	9.66	95.5	3,231	3,600	2,105	3,554	4,762	5,728	6,694	7,660
Independence twp. (1796)	29.01	138.7	14,084	12,405	345	4,697	8,323	11,224	14,125	17,026
Jefferson twp. (1991)	18.70	165.8	10,854	6,818	.....	2,431	4,769	6,639	8,509	10,379
Long Branch boro. (1932)	3.13	156.5	1,715	1,080	100	570	961	1,274	1,587	1,900
Mariannea boro. (1178)	10.25	90.3	3,241	3,696	2,544	4,082	5,363	6,388	7,413	8,438
McDonald boro. (434)	36.00	50.7	6,388	18,549	8,363	13,763	18,263	21,863	25,463	29,063
Midway boro. (94)	14.15	31.6	1,565	8,404	3,120	5,243	7,012	8,427	9,842	11,257
Morris twp. (2362)	9.02	279.5	8,824	4,315	.....	.....	.....	.....	.....	391
Mt. Pleasant twp. (2307)	28.42	250.8	24,945	20,508	.....	.....	.....	.....	.....	.....
Murdocksville ind. (1261)	1.00	95.0	333	480	112	262	387	487	587	687
New Eagle boro. (2340)	11.38	268.1	10,679	4,298	.....	.....	.....	.....	955	2,093
N. Charleroi boro. (1843)	16.72	144.7	8,470	4,680	2,316	4,824	6,914	8,586	10,258	11,930
N. Franklin twp. (520)*	34.19	54.6	6,531	15,178	9,917	15,046	19,320	22,739	26,158	29,577
N. Strabane twp. (2256)	25.22	232.6	20,535	8,454	.....	.....	1,275	3,797	6,319	8,841
Nottingham twp. (2443)	12.38	348.2	15,089	4,200	.....	.....	.....	.....	.....	.....
Peters twp. (2288)	16.98	242.6	14,417	6,390	.....	.....	.....	1,267	2,965	4,663
Robinson twp. (2367)	7.34	282.6	7,259	5,260	.....	.....	.....	.....	.....	.....
Roscoe boro. (1123)	9.84	86.8	2,989	3,600	2,513	3,989	5,219	6,203	7,187	8,171
Somerset twp. (2504)	11.03	487.4	18,816	4,740	.....	.....	.....	.....	.....	.....
S. Franklin twp. (2477)	5.00	416.0	7,280	1,820	.....	.....	.....	.....	.....	.....
S. Strabane twp. (2434)*	16.23	331.3	18,820	6,080	.....	.....	.....	.....	.....	.....
Speers boro. (2429)	2.59	325.5	2,951	800	.....	.....	.....	.....	.....	134
Stockdale boro. (912)	5.66	75.4	1,495	2,400	1,341	2,190	2,898	3,464	4,030	4,596
Twilight boro. (1762)	2.00	135.5	949	800	101	401	651	851	1,051	1,251
Union twp. (1938)	24.61	157.1	13,531	8,551	682	4,374	7,450	9,911	12,372	14,833
Union ind. (2537)	1.00	660.0	2,310	340	.....	.....	.....	.....	.....	.....
W. Alexander boro. (981)	4.96	79.6	1,383	2,943	262	1,006	1,626	2,122	2,618	3,114
W. Bethlehem twp. (2142)	19.57	194.6	13,328	7,520	.....	190	2,636	4,593	6,550	8,507
W. Brownsville boro. (2162)	10.06	200.9	7,074	4,050	.....	.....	948	1,954	2,960	3,966
W. Finley twp. (2408)	11.53	310.1	12,516	4,280	.....	.....	.....	.....	.....	499
W. Middleton boro. (967)	2.00	79.0	553	888	409	709	959	1,159	1,359	1,559
W. Pike Run twp. (2021)	22.11	171.3	13,255	10,260	.....	253	3,017	5,228	7,439	9,650
N. Bethlehem twp. (2322)	14.67	257.6	13,227	4,518	.....	.....	.....	1,326	2,793	4,260
Grand Total	1,726.12	$ 13,808.5	$ 971,415	$ 660,513	$ 177,462	$ 355,179	$ 534,821	$ 684,568	$ 837,404	$ 993,531
WAYNE COUNTY										
Fourth Class										
Berlin twp. (881)	8.00	73.8	2,065	4,702	633	1,833	2,833	3,633	4,433	5,233
Bethany boro. (1624)	1.00	122.0	427	480	18	168	293	393	493	593
Buckingham twp. (1238)	5.46	93.6	1,789	5,454	.....	.....	.....	.....	401	947
Canaan twp. (1517)	3.00	113.0	1,187	1,140	448	898	1,273	1,573	1,873	2,173
Cherry Ridge twp. (1219)	4.15	92.8	1,348	3,000	.....	113	632	1,047	1,462	1,877
Clinton twp. (542)	18.64	55.7	3,633	8,034	5,575	8,371	10,701	12,565	14,429	16,293
Damascus twp. (562)	23.11	57.0	4,613	12,864	3,900	7,366	10,255	12,566	14,877	17,188
Dreher twp (431)*	6.58	50.5	1,162	10,416	.....	.....	.....	.....	.....	.....
Dyberry twp. (1040)	5.36	82.3	1,544	2,790	624	1,428	2,098	2,634	3,170	3,706
Hawley boro. (1347)	13.68	100.8	4,827	8,289	.....	1,590	3,300	4,668	6,036	7,404
Honesdale boro. (2062)*	36.53	179.1	22,904	21,045	.....	.....	.....	3,540	7,193	10,846
Lake twp. (544)	16.69	55.8	3,259	12,213	.....	2,470	4,556	6,225	7,894	9,563

* Joint School.—Data probably need further refinement.

TABLE L1—Continued

SCHOOL DISTRICTS	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount Raised by Local Rate of 3.5 Mills on Full Value of Property	Present Total Aid	Added Aid Necessary to Equalize a Minimum Program of					
					$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11
WAYNE COUNTY										
Fourth Class—Continued										
Lebanon twp. (711)	4.00	$ 64.3	$ 900	$ 1,140	$ 1,660	$ 2,260	$ 2,760	$ 3,160	$ 3,560	$ 3,960
Lehigh twp. (400)	5.26	48.9	900	2,322	1,644	2,433	3,090	3,616	4,142	4,668
Manchester twp. (628)	7.81	60.3	1,649	4,343	1,232	2,404	3,380	4,161	4,942	5,723
Mt. Pleasant twp. (195)	19.59	38.7	2,657	11,604	3,860	6 708	9,247	11,206	13,165	15,124
Oregon twp. (929)	4.00	76.5	1,071	2,184	445	1,045	1,545	1,945	2,345	2,745
Palmyra twp. (1070)	3.27	84.1	963	2,120	.....	432	841	1,168	1,495	1,822
Paupack twp. (763)	3.43	67.3	809	2,152	212	726	1,155	1,498	1,841	2,184
Preston twp. (529)	11.91	55.0	2,293	8,864	.....	1,646	3,135	4,326	5,517	6,708
Prompton boro. (371)	1.38	47.1	228	1,080	.....	176	348	486	624	762
Salem twp. (943)	8.96	77.3	2,426	4,882	980	2,324	3,444	4,340	5,236	6,132
Scott twp. (707)	6.41	63.8	1,432	5,323	.....	136	937	1,578	2,219	2,860
Seelyville ind.*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
S. Canaan twp. (903)	8.40	75.0	2,205	4,033	1,532	2,792	3,842	4,682	5,522	6,362
Starrucca boro. (445)	3.55	51.0	634	3,708	.....	.....	.....	273	628	983
Sterling twp. (65)	7.31	28.0	718	6,448	.....	692	1,606	2,337	3,068	3,799
Texas twp.*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Waymart boro. (613)	7.92	59.5	1,649	4,266	1,411	2,599	3,589	4,381	5,173	5,965
White Mills ind. (944)	4.23	77.3	1,145	2,322	446	1,080	1,609	2,032	2,455	2,878
Grand Total	249.63	$ 2,050.5	$ 70,437	$ 157,218	$ 24,620	$ 51,780	$ 76,469	$ 100,033	$ 124,193	$ 148,498
WESTMORELAND COUNTY										
Third Class										
Arnold boro. (2093)	70.80	184.6	45,742	17,624	2,124	12,744	21,594	28,674	35,754	42,834
Derry twp. (1036)	102.72	82.3	29,596	29,909	35,511	50,919	63,759	74,031	84,303	94,575
E. Huntingdon twp. (846)	52.85	71.4	13,213	30,548	5,125	13,053	19,659	24,944	30,229	35,514
Greensburg boro. (2203)	130.62	212.1	96,971	41,239	.....	2,207	18,535	31,597	44,659	57,721
Hempfield twp. (807)	134.66	69.2	32,613	58,305	33,643	53,842	70,675	84,141	97,607	111,073
Jeannette boro. (1196)	124.03	91.7	39,823	33,904	41,001	59,606	75,110	87,513	99,916	112,319
Latrobe boro. (2341)	73.11	269.6	68,996	27,086	.....	.....	.....	.....	6,272	13,583
Monessen city. (1743)	194.44	132.9	90,433	69,588	19,836	49,002	73,307	92,751	112,195	131,639
Mt. Pleasant boro. (490)	49.92	53.3	9,307	28,479	8,390	15,878	22,118	27,110	32,102	37,094
Mt. Pleasant twp. (1308)	90.38	98.3	31,080	26,453	26,069	39,626	50,924	59,962	69,000	78,038
New Kensington boro. (2410)	102.29	310.6	111,185	36,839	.....	.....	.....	.....	.....	5,411
N. Huntingdon twp. (531)*	84.56	55.2	16,338	23,305	38,575	51,259	61,829	70,285	78,741	87,197
Penn twp. (2394)	40.55	297.0	42,151	11,716	.....	.....	.....	.....	2,903	6,958
Rostraver twp. (1815)	67.44	140.6	33,198	21,078	8,106	18,222	26,652	33,396	40,140	46,884
Salem twp. (789)	45.64	68.3	10,906	23,632	7,679	14,525	20,230	24,794	29,358	33,922
Scottdale boro. (1753)	52.46	134.8	24,749	17,150	6,627	14,496	21,054	26,300	31,546	36,791

Sewickley twp. (1804)	65.66	139.6	32,078	16,349	12,309	22,158	30,366	36,932	43,498	50,064
S. Huntingdon twp. (1791)	47.86	138.3	23,160	13,302	7,809	14,988	20,971	25,757	30,543	35,329
Unity twp. (1778)	56.06	137.4	26,950	17,245	7,661	16,070	23,078	28,684	34,290	39,896
Vandergrift boro. (1574)	87.21	117.6	35,910	23,903	20,856	33,938	44,839	53,560	62,281	71,002
Fourth Class										
Adamsburg boro. (1550)	1.00	116.0	406	480	39	189	314	414	514	614
Allegheny twp. (1974)	24.51	164.1	14,077	11,400	.....	871	3,935	6,386	8,837	11,288
Arona boro. (488)	3.63	53.2	676	1,368	1,314	1,859	2,313	2,676	3,039	3,402
Avonmore boro. (816)	13.07	69.8	3,192	5,697	3,201	5,162	6,796	8,103	9,410	10,717
Bell twp. (2303)	18.39	250.2	16,104	11,174	.....	.....	.....	.....	.....	307
Bolivar boro. (1374)	8.77	102.7	3,154	3,285	1,673	2,989	4,085	4,962	5,839	6,716
Cook twp. (477)	7.75	53.0	1,439	4,056	1,674	2,837	3,806	4,581	5,356	6,131
Derry boro. (446)	26.32	51.1	4,711	13,473	6,162	10,110	13,400	16,032	18,664	21,296
Donegal boro. (564)	1.00	57.0	200	480	245	395	520	620	720	820
Donegal twp. (518)	10.00	54.5	1,908	4,440	2,902	4,402	5,652	6,652	7,652	8,652
E. Vandergrift boro. (671)	12.50	62.3	2,727	4,779	4,057	5,932	7,495	8,745	9,995	11,245
Export boro. (673)	19.56	62.4	4,270	7,212	6,611	9,545	11,990	13,946	15,902	17,858
Fairfield twp. (1370)	21.38	102.6	7,679	6,200	5,898	9,105	11,778	13,916	16,054	18,192
Franklin twp. (1355)	28.57	101.2	10,122	13,648	2,657	6,943	10,514	13,371	16,228	19,085
Hyde Park boro. (2070)	4.41	180.9	2,793	1,800	.....	148	699	1,140	1,581	2,022
Irwin boro. (1587)*	26.08	118.5	10,819	11,273	2,032	5,944	9,204	11,812	14,420	17,028
Ligonier boro. (1198)	19.66	91.9	6,321	10,643	1,222	4,171	6,629	8,595	10,561	12,527
Ligonier twp. (614)	30.79	59.6	6,419	12,696	9,366	13,985	17,834	20,913	23,992	27,071
Livermore boro. (640)	1.00	61.0	214	480	231	381	506	606	706	806
L. Burrell twp. (1189)	45.86	91.2	14,637	14,840	12,944	19,823	25,555	30,142	34,728	39,314
Loyalhanna twp. (1588)	12.69	118.6	5,268	5,640	830	2,734	4,320	5,589	6,858	8,127
Madison twp. (1003)	2.05	80.5	578	816	502	810	1,066	1,271	1,476	1,681
Manor boro. (880)	10.23	73.8	2,643	5,940	880	2,415	3,694	4,717	5,740	6,763
New Alexandria boro.(533)	5.63	55.2	1,089	3,483	636	1,481	2,185	2,748	3,311	3,874
New Florence boro. (432)	8.01	50.6	1,418	4,212	1,779	2,981	3,982	4,783	5,584	6,385
New Salem boro. (159)	9.83	36.0	1,239	5,149	2,705	4,180	5,409	6,392	7,375	8,358
N. Belle Vernon boro. (2003)	20.25	168.5	11,946	8,460	.....	1,363	3,894	5,919	7,944	9,969
N. Irwin boro. (1927)	4.34	156.0	2,370	1,665	.....	631	1,174	1,608	2,042	2,476
Parnassus boro. (2282)	38.96	239.4	32,648	17,955	.....	.....	.....	45	3,941	7,837
Penn boro. (1533)	5.00	114.0	1,995	3,150	.....	230	855	1,355	1,855	2,355
St. Clair twp. (1990)	3.00	165.7	1,740	1,140	.....	345	720	1,020	1,320	1,620
Seward boro. (857)	7.06	72.2	1,785	2,736	2,010	3,069	3,952	4,658	5,364	6,070
Smithton boro. (1725)	3.59	130.9	1,645	1,800	.....	414	863	1,222	1,581	1,940
S. W. Greensburg boro. (2202)	14.03	212.0	10,413	6,250	.....	.....	173	1,576	2,979	4,382
Sutersville boro. (408)	5.53	49.5	959	2,184	1,972	2,801	3,492	4,047	4,600	5,153
Trafford boro. (1920)	34.06	154.3	18,389	14,265	.....	3,961	8,219	11,625	15,031	18,437
U. Burrell twp. (1795)	5.48	138.7	2,660	2,060	349	1,171	1,856	2,404	2,952	3,500
Washington twp. (1435)	15.81	107.1	5,929	9,497	.....	1,570	3,546	5,127	6,708	8,289
W. Newton boro. (790)	31.55	68.3	7,546	17,635	4,003	8,736	12,680	15,835	18,990	22,145
Youngstown boro. (2286)	1.00	242.0	847	450	.....	.....	.....	3	103	203
Youngwood boro. (439)	28.22	50.9	5,023	16,173	4,908	9,141	12,669	15,491	18,313	21,135
S. Greensburg boro. (1887)	16.97	150.5	8,939	7,740	.....	1,564	3,685	5,382	7,079	8,776
Grand Total	2,280.80	$ 7,342.7	$ 1,053,336	$ 845,478	$ 364,123	$ 636,921	$ 886,159	$1,086,860	$1,300,681	$1,522,410

* Joint School.—Data probably need further refinement.

TABLE L1—Continued

SCHOOL DISTRICTS	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount Raised by Local Rate of 3.5 Mills on Full Value of Property	Present Total Aid	Added Aid Necessary to Equalize a Minimum Program of					
					$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11
WYOMING COUNTY										
Fourth Class										
Braintrim twp. (843)	2.18	$ 71.1	$ 542	$ 1,984	$	$	$ 90	$ 308	$ 526	$ 744
Braintrim ind. (551)	1.00	56.0	196	600	129	279	404	504	604	704
Clinton twp. (948)	4.00	77.5	1,085	1,848	767	1,367	1,867	2,267	2,667	3,067
Eaton twp. (931)	6.45	76.6	1,729	3,269	969	1,937	2,743	3,388	4,033	4,678
Exeter twp. (2302)	1.00	†250.0	875	340	.....	.....	.....	85	185	285
Factoryville boro. (648)	9.06	61.5	1,950	4,968	1,463	2,822	3,955	4,861	5,767	6,673
Falls twp. (349)*	†12.87	46.1	2,086	10,908	.....	841	2,450	3,737	5,024	6,311
Forkston twp. (502)	2.93	53.8	553	2,984	.....	.....	.....	272	565	858
Laceyville boro. (90)	7.00	31.4	770	5,332	373	1,423	2,298	2,998	3,698	4,398
Lemon twp. (1607)	4.32	120.9	1,827	2,240	.....	577	1,117	1,549	1,981	2,413
Mehoopany twp. (545)	7.15	55.9	1,397	6,505	.....	.....	678	1,393	2,108	2,823
Meshoppen boro. (283)	8.86	43.0	1,334	4,266	2,596	3,925	5,033	5,919	6,805	7,691
Meshoppen twp. (1336)	2.53	100.4	889	1,651	.....	180	496	749	1,002	1,255
Monroe twp. (145)	8.09	35.1	994	5,575	914	2,128	3,139	3,948	4,757	5,566
Nicholson boro. (854)	11.03	72.0	2,779	5,805	1,619	3,274	4,653	5,756	6,859	7,962
Nicholson twp. (1204)	4.58	92.3	1,477	2,592	168	855	1,428	1,886	2,344	2,802
North Branch twp. (1426)	1.26	106.5	469	800	.....	86	244	370	496	622
Northmoreland twp. (685)	6.25	62.7	1,372	3,008	1,401	2,338	3,119	3,744	4,369	4,994
Noxen twp. (538)	11.12	55.5	2,163	5,186	2,937	4,605	5,995	7,107	8,219	9,331
Overfield twp. (1176)*	†6.41	90.1	2,023	3,154	752	1,714	2,515	3,156	3,797	4,438
Tunkhannock boro. (1544)	14.81	115.2	5,975	10,314	.....	.....	1,483	2,964	4,445	5,926
Tunkhannock twp. (732)	8.00	65.8	1,841	3,696	1,863	3,063	4,063	4,863	5,663	6,463
Washington twp. (809)	4.49	69.3	1,089	2,689	375	1,049	1,610	2,059	2,508	2,957
Windham twp. (1140)	3.60	87.7	1,106	3,245	.....	.....	.....	329	689	1,049
Grand Total	148.99	$ 1,896.4	$ 36,521	$ 92,959	$ 16,326	$ 32,463	$ 49,380	$ 64,212	$ 79,111	$ 94,010
YORK COUNTY										
Second Class										
York city (2105)	332.47	187.1	217,679	111,938	.....	27,788	69,347	102,594	135,841	169,088
Third Class										
Hanover boro. (1833)	67.70	143.7	34,059	20,806	7,758	17,913	26,375	33,145	39,915	46,685
Fourth Class										
Carroll twp. (1735)	5.06	132.0	2,338	2,117	226	985	1,617	2,123	2,629	3,135
Chanceford twp. (941)	18.00	77.2	4,865	8,064	3,721	6,421	8,671	10,471	12,271	14,071
Codorus twp. (691)	18.18	63.0	4,008	8,466	4,343	7,070	9,342	11,160	12,978	14,796

Conewago twp. (1504)	9.32	111.5	3,637	4,376	608	2,006	3,171	4,103	5,035	5,967
Cross Roads boro. (1108)	1.00	86.0	301	480	144	294	419	519	619	719
Dallastown boro. (1444)	18.83	107.7	7,098	5,603	4,717	7,541	9,895	11,778	13,661	15,544
Delta boro. (107)	8.98	32.6	1,026	6,210	1,071	2,418	3,540	4,438	5,336	6,234
Dillsburg boro. (1109)	9.06	86.1	2,730	4,725	926	2,285	3,417	4,323	5,229	6,135
Dover boro. (1387)*	4.66	103.6	1,691	1,385	1,235	1,934	2,516	2,982	3,448	3,914
Dover twp. (1777)*	15.89	137.4	7,641	6,065	992	3,376	5,362	6,951	8,540	10,129
E. Hopewell twp. (1037)	7.13	82.3	2,055	3,736	804	1,874	2,765	3,478	4,191	4,904
E. Manchester twp. (1262)	9.94	98.5	3,311	3,540	2,344	3,835	5,077	6,071	7,065	8,059
E. Prospect boro. (1637)	1.89	122.8	812	960	.....	260	496	685	874	1,063
Fairview twp. (1358)	13.84	101.4	4,911	5,279	2,612	4,688	6,418	7,802	9,186	10,570
Fawn twp. (492)	15.38	53.4	2,877	6,882	4,468	6,775	8,697	10,235	11,773	13,311
Fawn Grove boro. (1896)	1.71	152.0	910	800	.....	128	342	513	684	855
Felton boro. (1007)	2.33	80.7	658	960	537	887	1,178	1,411	1,644	1,877
Franklin twp. (1274)	6.00	96.2	2,020	2,808	722	1,622	2,372	2,972	3,572	4,172
Franklintown boro. (1847)	1.00	145.0	508	400	17	167	292	392	492	592
Glen Rock boro. (932)	9.48	76.6	2,541	5,427	801	2,223	3,408	4,356	5,304	6,252
Goldsboro boro. (1220)	2.38	92.9	774	800	628	985	1,282	1,520	1,758	1,996
Hallam boro. (1508)	5.75	79.7	1,603	2,904	812	1,674	2,393	2,968	3,543	4,118
Heidelburg twp. (1699)	7.00	128.7	3,154	2,620	701	1,751	2,626	3,326	4,026	4,726
Hellam twp. (984)	11.75	111.8	4,599	4,426	1,844	3,606	5,075	6,250	7,425	8,600
Hopewell twp. (1489)	11.00	110.3	4,246	3,980	1,949	3,599	4,974	6,074	7,174	8,274
Jackson twp. (1806)	11.51	139.7	5,628	3,920	1,099	2,825	4,264	5,415	6,566	7,717
Jefferson boro. (1149)	2.25	88.4	697	960	424	762	1,043	1,268	1,493	1,718
Lewisberry boro. (370)	2.42	47.1	399	1,478	362	725	1,027	1,269	1,511	1,753
Loganville boro. (1195)	1.67	91.6	536	840	169	419	628	795	962	1,129
L. Chanceford twp. (910)	15.44	75.2	4,064	7,868	2,350	4,666	6,596	8,140	9,684	11,228
L. Windsor twp. (555)	19.65	56.4	3,882	8,352	5,942	8,890	11,346	13,311	15,276	17,241
Manchester boro. (232)	8.86	41.0	1,271	3,726	3,199	4,528	5,635	6,521	7,407	8,293
Manchester twp. (2060)	9.01	178.1	5,618	3,500	.....	568	1,694	2,595	3,496	4,397
Manheim twp. (1855)	7.00	146.0	3,577	2,800	98	1,148	2,023	2,723	3,423	4,123
Monaghan twp. (1144)	5.07	88.0	1,561	2,384	745	1,505	2,139	2,646	3,153	3,660
Mt. Wolf boro. (1065)	4.84	83.9	1,421	1,800	1,256	1,982	2,587	3,071	3,555	4,039
Newberry twp. (1186)	15.00	91.0	4,778	7,240	1,857	4,107	5,982	7,482	8,982	10,482
New Freedom boro. (764)	9.85	67.4	2,324	4,023	2,764	4,242	5,473	6,458	7,443	8,428
New Salem boro. (1410)	1.00	105.0	368	400	157	307	432	532	632	732
N. Codorus twp. (1395)	16.79	103.9	6,104	5,760	3,667	6,185	8,284	9,963	11,642	13,321
N. Hopewell twp. (378)	9.00	47.4	1,495	5,040	1,790	3,140	4,265	5,165	6,065	6,965
N. York boro. (778)	17.80	68.0	4,239	7,358	4,868	7,538	9,763	11,543	13,323	15,103
Paradise twp. (1665)	7.00	126.0	3,087	2,680	708	1,758	2,633	3,333	4,033	4,733
Peach Bottom twp. (1253)	10.26	94.6	3,399	4,952	1,140	2,679	3,961	4,987	6,013	7,039
Penn twp. (1340)	17.00	100.5	5,982	5,080	4,663	7,213	9,338	11,038	12,738	14,438
Railroad boro. (1556)	1.71	116.4	697	740	145	401	615	786	957	1,128
Red Lion boro. (1255)	31.85	94.7	10,553	12,983	5,925	10,703	14,684	17,869	21,054	24,239
Seven Valleys boro. (1337)	2.30	100.4	809	800	519	864	1,151	1,381	1,611	1,841
Shrewsbury boro. (323)	3.68	44.6	574	2,079	751	1,303	1,763	2,131	2,499	2,867
Shrewsbury twp. (1578)	12.00	117.7	4,942	4,760	1,398	3,198	4,698	5,898	7,098	8,298
Sprigettsbury twp. (1455)	9.75	108.1	3,689	3,700	1,630	3,092	4,311	5,286	6,261	7,236
Sprigettsbury ind. (2306)	4.20	250.5	3,682	1,600	.....	.....	.....	178	598	1,018
Springfield twp. (1200)	11.85	92.2	3,826	4,220	2,915	4,693	6,174	7,359	8,544	9,729

† Distribution of teachers in Falls-Overfield joint school as follows: Falls Twp., 8.12 units; Overfield Twp., 4.00 units. Total, 12.12 units.
* Joint School.—Data probably need further refinement.

TABLE L1—Continued

SCHOOL DISTRICTS	Total Teaching Units 1926-1927	Full Value of Property per Teaching Unit (Thousands)	Amount Raised by Local Rate of 3.5 Mills on Full Value of Property	Present Total Aid	Added Aid Necessary to Equalize a Minimum Program of					
					$925	$1,075	$1,200	$1,300	$1,400	$1,500
1	2	3	4	5	6	7	8	9	10	11
YORK COUNTY—Continued										
Fourth Class										
Spring Garden twp. (2505)	21.58	$ 490.6	$ 37,055	$ 9,065	$	$	$	$	$	$ .....
Spring Grove boro. (892)	11.08	74.5	2,888	5,805	1,556	3,218	4,603	5,711	6,819	7,927
Stewartstown boro. (998)	8.75	80.1	2,455	4,428	1,211	2,523	3,617	4,492	5,367	6,242
Warrington twp. (1111)	9.00	86.2	2,716	4,304	1,305	2,655	3,780	4,680	5,580	6,480
Washington twp. (973)	11.00	79.2	3,049	5,136	1,990	3,640	5,015	6,115	7,215	8,315
Wellsville boro. (179)	3.96	37.1	515	2,955	193	787	1,282	1,678	2,074	2,470
W. Manchester twp. (2319)	23.94	257.1	21,543	8,220	.....	.....	.....	1,359	3,753	6,147
W. Manheim twp. (1732)	7.00	131.7	3,227	2,620	628	1,678	2,553	3,253	3,953	4,653
W. York boro. (2109)	32.01	187.9	21,053	12,233	.....	1,125	5,126	8,327	11,528	14,729
Windsor boro. (2432)	5.03	328.0	5,775	1,540	.....	.....	.....	.....	.....	230
Windsor twp. (540)	13.66	55.6	2,660	5,220	4,756	6,805	8,512	9,878	11,244	12,610
Winterstown boro. (1622)	1.00	122.0	427	400	98	248	373	473	573	673
Wrightsville boro. (507)	14.13	54.0	2,671	7,668	2,731	4,851	6,617	8,030	9,443	10,856
Yoe boro. (246)	4.73	41.6	690	3,578	107	817	1,408	1,881	2,354	2,827
York twp. (2094)	19.11	184.6	12,348	6,380	.....	1,815	4,204	6,115	8,026	9,937
Yorkana boro. (939)	1.00	77.0	270	480	175	325	450	550	650	750
York Haven boro. (1540)	3.78	114.8	1,519	1,800	178	745	1,217	1,595	1,973	2,351
Grand Total	1,075.25	$ 7,962.7	$ 532,115	$ 418,632	$ 109,449	$ 234,778	$ 362,333	$ 465,920	$ 570,784	$ 675,878

* Joint School.—Data probably need further refinement.